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# ILLINOIS

## REGISTER

RULES  
OF GOVERNMENTAL  
AGENCIES



Volume 24, Issue 42  
October 13, 2000

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# ILLINOIS REGISTER

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EDITOR'S NOTE: The Cumulative Index and Sections Affected Index will be printed on a quarterly basis. The printing schedule for the quarterly and annual indices are as follows:

- Issue 16 - April 14, 2000: Data Through March 31, 2000
- Issue 29 - July 14, 2000: Data Through June 30, 2000
- Issue 42 - October 13, 2000: Data Through September 30, 2000
- Issue 3 - January 19, 2001: Data Through December 31, 2000 (Annual)

## DEPARTMENT OF AGING

## NOTICE OF PROPOSED REPEALER

1) Heading of the Part: Elder Abuse Program

2) Code Citation: 89 Ill. Adm. Code 250

Section Numbers:	Proposed Action:
250.100	Repeal
250.110	Repeal
250.120	Repeal
250.130	Repeal
250.140	Repeal
250.200	Repeal
250.210	Repeal
250.215	Repeal
250.220	Repeal
250.225	Repeal
250.230	Repeal
250.235	Repeal
250.300	Repeal
250.310	Repeal
250.320	Repeal
250.330	Repeal

4) Statutory Authority: 20 ILCS 105/4.01 (11) and 5.02

5) A Complete Description of the Subjects and Issues Involved: The purpose of this rulemaking is to repeal 89 Ill. Adm. Code 250 Elder Abuse Program, adopted November 28, 1984. Part 250 was established as a demonstration program. On August 13, 1988, the Elder Abuse and Neglect Act [320 ILCS 20] was enacted. This Act negated the need for the elder abuse demonstration program and established the Elder Abuse and Neglect Program. The proposed rulemaking for the Elder Abuse and Neglect Program is contained in First Notice in this issue of the *Illinois Register*.

6) Will this repealer replace an emergency rule currently in effect? No

7) Does this rulemaking contain an automatic repeal date? No

8) Does this proposed repealer contain incorporations by reference? No

9) Are there any proposed amendments pending on this Part? No

10) Statement of Statewide Policy Objectives: This rulemaking does not create a State mandate.

11) Time, Place, and Manner in which interested persons may comment on this proposed rulemaking: Interested persons may present their written comments concerning this rulemaking, within 45 days after the date of this issue of the *Illinois Register*, to:

## DEPARTMENT OF AGING

## NOTICE OF PROPOSED REPEALER

Ms. Pamela W. Balmer, Assistant  
Office of General Counsel  
Illinois Department on Aging  
421 East Capitol Avenue #100  
Springfield, Illinois 62701-1789  
Attention: Part 270 Elder Rights

This rulemaking will have an impact on small businesses. In accordance with Sections 1-20 and 5-20 of the Illinois Administrative Procedure Act, any small business may present its comments to Ms. Pamela W. Balmer, at the above address.

Any small business (as defined in Section 1-75 of the Illinois Administrative Procedure Act) commenting on this rulemaking shall indicate its status as such, in writing, in its comments.

12) Initial Regulatory Flexibility Analysis:

A) Types of small businesses affected: Elder Abuse Provider entities

B) Reporting, bookkeeping or other procedures required for compliance: Reporting, bookkeeping and other procedures commensurate with those established under the Elder Rights Programs.

C) Types of professional skills necessary for compliance: Professional skills commensurate with the Elder Rights Programs.

13) Regulatory Agenda on which this rulemaking was summarized: January 2000

The full text of the Proposed Repealer begins on the next page:

## DEPARTMENT OF AGING

## NOTICE OF PROPOSED REPEALER

TITLE 89: SOCIAL SERVICES  
CHAPTER II: DEPARTMENT ON AGING

## PART 250

ELDER ABUSE PROGRAM (REPEALED)

## SUBPART A: PROGRAM OVERVIEW

Section	Selection of Grantees under the Elder Abuse Demonstration Program
250.100	Department and Area Agency on Aging Roles
250.110	Definitions
250.120	Nondiscrimination
250.130	Eligibility
250.140	

## SUBPART B: SERVICES AVAILABLE

Section	Service Principles
250.200	Functions in Support of Services
250.210	Receipt of Reports
250.215	The Investigative Process
250.220	Planning for Service Provision
250.225	Services
250.230	Case Monitoring
250.235	

## SUBPART C: MODELS OF INTERVENTION

Section	Models of Intervention
250.300	Child Abuse Model
250.310	Legal Intervention Model
250.320	Advocacy Model
250.330	

AUTHORITY: Implementing and authorized by Public Acts 83-1259, effective July 1, 1984, and 83-1432, effective July 1, 1984.

SOURCE: Adopted at 8 Ill. Reg. 23684, effective November 28, 1984; repealed at 25 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_.

## SUBPART A: PROGRAM OVERVIEW

## Section 250.100 Selection of Grantees under the Elder Abuse Demonstration Program

The Department on Aging will fund three demonstration projects which will terminate on June 30, 1986. Area Agencies on Aging will be the only eligible applicants. Requests for Proposals must meet all programmatic requirements as

## DEPARTMENT OF AGING

## NOTICE OF PROPOSED REPEALER

specified in Part 250. Selection of Grantees will be based on a review of the Requests for Proposals submitted by Area Agencies on Aging.

## Section 250.110 Department and Area Agency on Aging Roles

- The Department will circulate a Request for Proposal (RFP) for the Elder Abuse Demonstration Program to the Area Agencies on Aging in accordance with the Procurement Rules of the Department of Central Management Services (44 Ill. Adm. Code 1).
- Area Agencies on Aging awarded funding through the RFP process will plan and develop elder abuse services in their respective planning and service areas. Area Agencies on Aging funded must match the Department on Aging allocation for the Elder Abuse demonstration 2:1 with Older Americans funds.
- A management team, composed of Department staff and at least one representative from each demonstration project, chosen by the Area Agency on Aging, will monitor the demonstration projects to ensure the projects are operated consistent with the rules in Part 250.

## Section 250.120 Definitions

"Caretaker" means any person related or unrelated, who provides functional assistance such as banking, shopping, meal preparation, personal care or housekeeping to an elderly person. A caretaker does not have to live with the elderly person to provide this assistance.

"Domestic living situation" means a private residence, where the elderly person lives alone or with his/her family or a caretaker or others, but is not a licensed facility as defined by the Department of Public Health. (Ill. Rev. Stat., 1983, ch. 111 1/2, par. 4151-113)

"Elder abuse" means any of the following acts intentionally and knowingly perpetrated by a caretaker or family member in a domestic living situation on an elderly person (Section 3(F) of P.A. 83-1259 and Article II, Section 2(D) of P.A. 83-1432):

the infliction of physical pain,

confinement for other than medical reasons,

sexual abuse,

the deprivation of services or medical treatment necessary to maintain physical health. NOTE: An elderly person will not be considered abused or in need of services upon his/her statement that he/she is being furnished with or relies upon spiritual means through prayer alone, in accordance with the tenets and practices of a recognized church or religious denomination. (Section 6 of P.A. 83-1259 and Article II, Section 5 of P.A. 83-1432)

"Elderly person" means any person sixty (60) years of age or older



## DEPARTMENT OF AGING

## NOTICE OF PROPOSED REPEALER

(Article II, Section 2(B) of P.A. 83-1432 and Section 3(C) of P.A. 83-1259).

"Financial exploitation" means the use of an elderly person's resources by the caretaker or family member to the disadvantage of the elderly person or the profit or advantage of a person other than the elderly person.

"Sexual abuse" means the touching, fondling, or penetration by the elderly person or suspected abuser either directly or through clothing of the sex organs, anus or breast of the elderly person or suspected abuser for the purpose of sexual gratification or arousal of the elderly person or suspected abuser when the elderly person was unable to understand to give consent or when the threat or use of physical force was applied.

**Section 250.130 Nondiscrimination**

No individual receiving services under the Elder Abuse Program shall be discriminated against because of race, color, religious belief, political affiliation, sex, national origin, or handicap.

**Section 250.140 Eligibility**

Project staff must prepare a case plan and offer services to elderly persons determined to be abused or exploited under Section 250.220(c). There will be no charges for functions in support of services specified in Section 250.210.

**SUBPART B: SERVICES AVAILABLE****Section 250.200 Service Principles**

All services provided through the Elder Abuse Program demonstration projects shall include:

- Comprehensive intervention for victims of elder abuse and financial exploitation and abusers involving coordinated and integrated service activities provided through a network of service resources under Sections 250.210 through 250.235.
- The elderly person may choose to use or not to use the services available under the Elder Abuse Program. A client of the Elder Abuse Program retains all constitutional and civil rights unless adjudicated disabled in accordance with Section 11a-2 of Article X of the Probate Act of 1975 (Ill. Rev. Stat. 1983, ch. 110 1/2, par. 11a-2), by a court having appropriate jurisdiction.
- Case information concerning all referrals to and clients of the Elder Abuse Program is confidential and is used only for purposes directly connected with the administration of the Elder Abuse Program.
- Any person reporting an apparent or suspected situation of elder abuse:

## DEPARTMENT OF AGING

## NOTICE OF PROPOSED REPEALER

or financial exploitation, or who is assessing such a report, believing the facts to be true, shall have immunity from any civil liability resulting from such report (Section 5 of P.A. 83-1259 and Article II, Section 4 of P.A. 83-1432). If the reporter violates a confidential relationship in reporting suspected abuse or exploitation, the reporter shall be immune from prosecution.

**Section 250.210 Functions in Support of Services**

- Project staff perform functions which are the supportive framework necessary for the delivery of services.
- These internal functions include, but are not limited to:
  - receipt and investigation of reports of elder abuse or financial exploitation;
  - planning for service provision and arranging for appropriate services;
  - case monitoring; and
  - record keeping.

**Section 250.215 Receipt of Reports**

- Reports of elder abuse may be made to the project office, an Area Agency on Aging or the Department toll-free number (800-252-8966).
- The report taker shall attempt to secure the following information:
  - the date and time of the report, the name, age, address, and telephone number of the elderly person;
  - the reason for the report, description of circumstances which lead to the report, and estimation of the present physical, medical and environmental conditions;
  - the reporter's name, relationship to the elderly person, actions taken by the reporter, and where the reporter can be reached.

**Section 250.220 The Investigative Process**

- Time Frames for the Investigative Process
  - If the reporter indicates that an elderly person is in immediate danger of physical harm, project staff must provide same day response.
  - All reports other than those under 250.220(a)(1), project staff will respond within three (3) calendar days.
  - Complete the investigation within thirty (30) days following the date of receipt of the report.
- Project Interviews.
  - Project staff will:
    - Make face-to-face contact with the elderly person reported or document the reason contact was not made.
    - Review the personal appearance, physical environment, mental functioning, ability to perform activities of daily living, and

## DEPARTMENT OF AGING

## NOTICE OF PROPOSED REPEALER

the social and economic resources of the elderly person pursuant to the determination of need process in 89 Ill. Adm. Code 240.420.

- c) Determination of Investigation  
Upon completion of an investigation of abuse, staff will make a determination as to whether the elderly person was abused, financially exploited or neither. This determination shall be based on whether information gathered during the investigation and the direct observations made by the project staff when viewed in light of surrounding circumstances would cause a reasonable person to believe that the elderly person was abused, financially exploited or neither.

**Section 250.225 Planning for Service Provision**

A case plan shall be developed for each elderly person found in need of services and who accepts the services. The case plan shall include:

- a) a statement of the problem;
- b) the goal of the service plan;
- c) identification of the objectives related to the stated goal which are necessary to achieve the goal;
- d) a plan of care which includes a specific strategy to reduce the stated problem;
- e) a description of the services to be utilized in achieving the stated goal;
- f) the roles of the project staff, the client, any informal support system and community agencies in the plan of intervention;
- g) the planned length of intervention to achieve a safe, stable, living situation.

**Section 250.230 Services**

Project staff shall negotiate an individually planned and agreed upon case plan for the provision of services for elderly person's determined to be abused or exploited. This plan shall include the suspected abuser, upon the consent of the elderly person and the suspected abuser. The services which may be provided to the client include, but are not limited to:

- a) counseling - supportive intervention, personal and/or family, formal and/or informal,
- b) transportation,
- c) emergency medical assessment and treatment for medical conditions resulting from abuse,
- d) emergency shelter,
- e) adult day care,
- f) Community care,
- g) guardianship.

**Section 250.235 Case Monitoring**

## DEPARTMENT OF AGING

## NOTICE OF PROPOSED REPEALER

- a) Project staff will conduct periodic monitoring of service delivery as outlined in the plan of care and make changes in the service(s) as the client's need or status changes, pursuant to the determination of need process in 250.220(b)(2).
- b) At least every three (3) months, project staff will review progress of the plan of care and make recommendations.
- c) Project staff shall close all cases where the elderly person is no longer in need of services as determined under the determination of need process in 250.220(b)(2).

**SUBPART C: MODELS OF INTERVENTION****Section 250.300 Models of Intervention**

- a) For the purpose of gaining information about the best intervention approach to elder abuse, functions in support of services (See Section 250.210) and services (See Section 250.230) will be delivered under three (3) different demonstration projects. These demonstration projects will use one of the following models of intervention:
  - 1) Child Abuse Model,
  - 2) Legal Intervention Model, and
  - 3) Advocacy Model.
- b) While in each model the same services and supportive functions will be available to the clients, the approach of each model differs in the intrusiveness into the lives of the clients, and the emphasis of services provided, and the mix of those services.

**Section 250.310 Child Abuse Model**

demonstration projects using the Child Abuse Model must include:

- a) Mandatory reporting by the following classes:
  - 1) physicians licensed under the Medical Practice Act,
  - 2) dentists,
  - 3) Christian Science Practitioners,
  - 4) social workers,
  - 5) nurses (Registered and Licensed Practical),
  - 6) employees of a nursing home, sheltered care home or other custodial institution or hospital,
  - 7) physical therapists,
  - 8) paraprofessionals working with the elderly, such as homemakers and home health aides, and
  - 9) employees of the Department believing an elderly person has been abused or financially exploited by a caretaker.
- b) Notification and education of mandated reporters.
- c) Contact within twenty-four (24) hours with an elderly person reported to be abused or financially exploited or document the reason that contact was not possible.

DEPARTMENT OF AGING

NOTICE OF PROPOSED REPEALER

Section 250.320 Legal Intervention Model

Demonstration projects using the Legal Intervention Model must include provisions for:

- securing restraining orders when necessary,
- filing complaints with police and applicable courts, and
- keeping case information to assist in prosecution.

Section 250.330 Advocacy Model

Demonstration projects using the Advocacy Model must include a varied and broad range of formal and informal services with the project staff acting as advocates to assist the abused elderly to reach agreed upon goals using this broad service system.

DEPARTMENT ON AGING

NOTICE OF PROPOSED AMENDMENTS

1) Heading of the Part: Elder Rights

2) Code Citation: 89 Ill. Adm. Code 270

3) Section Numbers:	Proposed Action:
270.105	Amendment
270.115	New Section
270.200	New Section
270.205	New Section
270.210	New Section
270.215	New Section
270.220	New Section
270.225	New Section
270.230	New Section
270.235	New Section
270.240	New Section
270.245	New Section
270.250	New Section
270.255	New Section
270.260	New Section
270.265	New Section
270.270	New Section
270.275	New Section

4) Statutory Authority: 20 ILCS 105/4.01 (11) and 5.02

5) A Complete Description of the Subjects and Issues Involved: The purpose of this rulemaking is to implement the Elder Abuse and Neglect Act [320 ILCS 20/11]. The elder abuse and neglect rulemaking describes the responsibilities of the Illinois Department on Aging, the Regional Administrative Agencies and the Elder Abuse Provider Agencies in administering the Elder Abuse and Neglect Program. The rulemaking also includes guidelines for receiving, assessing, investigating and intervening in reports of alleged or suspected elder abuse, neglect and financial exploitation.

Sections 270.105 and 270.115 address the changes in the Long Term Care Ombudsman Program due to Public Act 90-639 and Public Act 91-174. These changes include a revised definition of "long term care facility" and the composition and placement of posters in these facilities.

6) Will this proposed rule replace an emergency rule currently in effect?  
No

7) Does this rulemaking contain an automatic repeal date? No

8) Does this proposed amendment contain incorporations by reference? No



## DEPARTMENT ON AGING

## NOTICE OF PROPOSED AMENDMENTS

- 9) Are there any proposed amendments pending on this Part? No
- 10) Statement of Statewide Policy Objectives: This rulemaking does not create a State mandate.

- 11) Time, Place, and Manner in which interested persons may comment on this proposed rulemaking: Interested persons may present their written comments concerning this rulemaking, within 45 days after the date of this issue of the *Illinois Register*, to:

Ms. Pamela W. Balmer, Assistant  
Office of General Counsel  
Illinois Department on Aging  
421 East Capitol Avenue #100  
Springfield, Illinois 62701-1789  
Attention: Part 270 Elder Rights

This rulemaking will have an impact on small businesses. In accordance with Sections 1-20 and 5-20 of the Illinois Administrative Procedure Act, any small business may present its comments to Ms. Pamela W. Balmer, at the above address.

Any small business (as defined in Section 1-75 of the Illinois Administrative Procedure Act) commenting on the rulemaking amendment shall indicate its status as such, in writing, in its comments.

- 12) Initial Regulatory Flexibility Analysis:

- A) Types of small businesses affected: Elder Abuse Provider entities and long term care facilities.
- B) Reporting, bookkeeping or other procedures required for compliance: Reporting, bookkeeping and other procedures commensurate with those established under the Elder Rights Programs.
- C) Types of professional skills necessary for compliance: Professional skills commensurate with the Elder Rights Programs.

- 13) Regulatory Agenda on which this rulemaking was summarized: January 2000

The full text of the Proposed Amendments begins on the next page:

## DEPARTMENT ON AGING

## NOTICE OF PROPOSED AMENDMENTS

TITLE 89: SOCIAL SERVICES  
CHAPTER II: DEPARTMENT ON AGING

PART 270  
ELDER RIGHTS

## SUBPART A: INTRODUCTION

Section 270.10	Summary and Purpose
	SUBPART B: LONG TERM CARE OMBUDSMAN PROGRAM
Section 270.100	Long Term Care Ombudsman Program
270.105	Definitions
270.110	Responsibilities of the Department and the Office of the State Long Term Care Ombudsman
270.115	Display of Ombudsman Poster
270.120	Access to Resident Records
270.130	Conflict of Interest

## SUBPART C: ELDER ABUSE AND NEGLECT PROGRAM

Section 270.200	Purpose
270.205	Elder Abuse and Neglect Program
270.210	Definitions
270.215	Organizational Standards and Responsibilities: Department on Aging
270.220	Organizational Standards and Responsibilities: Regional Administrative Agencies
270.225	Organizational Standards and Responsibilities: Elder Abuse Provider Agencies
270.230	Elder Abuse Reporting
270.235	Immunity
270.240	Intake of ANE Reports
270.245	Access to Eligible Adults
270.250	Minimum Assessment and Classification Standards
270.255	ANE Case Work, Follow-up, Referral to Law Enforcement and Case Closure
270.260	Authority to Consent to Services and Court Petitions
270.265	Emergency Intervention Services
270.270	Multi-disciplinary Teams
270.275	Confidentiality and Disclosure

AUTHORITY: Implementing Section 4.04(c) and authorized by Section 4.01(11) of the Illinois Act on the Aging [20 ILCS 105/4.04(c) and 4.01(11)] and Section 10 of the Elder Abuse and Neglect Act [320 ILCS 20/10].

DEPARTMENT ON AGING

NOTICE OF PROPOSED AMENDMENTS

admission, discharge and/or the individual's entitlement to care and services under Federal and State laws and regulations.

"Sub-State Long Term Care Ombudsman Program" or "Sub-State Program" means an agency designated by the Department as a sub-division of the Office.

(Source: Amended at 25 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)

Section 270.115 Display of Ombudsman Poster

Each long term care facility shall display posters a poster supplied by the Office in the following manner:

- a) Each poster shall be prominently displayed in the facility in a place accessible to residents and the public.
- b) The poster shall not be obscured in any manner by any other material.
- c) If the majority of residents speak a language other than English, at least one poster shall be in that language when available from the Department. The remaining posters shall be written in English.
- d) A poster shall be placed:
  - 1) at wheelchair reading level.
  - 2) on each floor and/or wing of the facility.
  - 3) in the facility's activity rooms, and
  - 4) at the main entrance and exit of the facility.

(Source: Amended at 25 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)

SUBPART C: ELDER ABUSE AND NEGLECT PROGRAM

Section 270.200 Purpose

This Subpart describes the organization of the Elder Abuse and Neglect Program administered by and through the Illinois Department on Aging.

(Source: Added at 25 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)

Section 270.205 Elder Abuse and Neglect Program

The Elder Abuse and Neglect Program is designed to respond to older persons who are victims of abuse, neglect, and financial exploitation (ANE). The services and activities of the program are:

- a) Intake of ANE reports
- b) Assessment
- c) Case work
- d) Follow-up

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SOURCE: Adopted at 21 Ill. Reg. 8887, effective July 1, 1997; amended at 25 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_.

SUBPART B: LONG TERM CARE OMBUDSMAN PROGRAM

Section 270.105 Definitions

"Complaint" means a concern brought to, or initiated by, the ombudsman for investigation and action by, or on behalf of, one or more residents of a long term care facility relating to health, safety, welfare or rights of a resident.

"Legal representative" means a person properly delegated to exercise decision-making authority on behalf of another person, including, but not limited to, agents appointed under a power of attorney (whether durable or not), health care surrogate decision-makers designated under the Health Care Surrogate Act (1775 ILCS 401), and representative payees, appointed by the Social Security Administration or the Railroad Retirement Board pursuant to Federal law.

"Long term care facility" means any facility as defined by Section 1-113 of the Nursing Home Care Act [210 ILCS 45]; and any skilled nursing facility or a nursing facility which meets the requirements of Section 1819(a), (b), (c) and (d) or Section 1919(a), (b), (c) and (d) of the Social Security Act, as now or hereafter amended (42 USC 1395i-3(a), (b), (c) and (d) and 42 USC 1396r(a), (b), (c) and (d)). (Section 4.04(b)(2) of the Illinois Act on the Aging [20 ILCS 105/4.04(b)(2)]).

"Office" means the Office of the State Long Term Care Ombudsman as established by the Department, which shall be comprised of the State Long Term Care Ombudsman, any other State Ombudsman staff and the Sub-State Long Term Care Ombudsman Programs.

"Ombudsman" or "representative of the Office" or "duly designated representative of the Office" means any person employed by the Department to fulfill the requirements of the Office, or any representative of a Sub-State Long Term Care Ombudsman Program; provided that the representative, whether he is paid for or volunteers his ombudsman services, shall be qualified and authorized by the Department to perform the duties of an ombudsman and is registered with the Office's Ombudsman Representative Registry. (Section 4.04(b)(3) of the Illinois Act on the Aging [20 ILCS 105/4.04(b)(3)])

"Resident" means any person who is a current resident of a long term care facility, an individual seeking admission to a long term care facility, a former resident, or a deceased resident if the complaint or request for information involves procedures or practices related to

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- e) Emergency intervention services  
 f) Multi-disciplinary teams  
 g) Public awareness/education.

(Source: Added at 25 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)

**Section 270-210 Definitions**

*"Abuse" means causing any physical, mental or sexual injury to an eligible adult, including exploitation of such adult's financial resources. [320 ILCS 20/2(a)]*

*"Abuser" means a person who abuses, neglects, or financially exploits an eligible adult. [320 ILCS 20/2(a-5)]*

*"Act" means the Elder Abuse and Neglect Act. [320 ILCS 20]*

*"After Hours Line" means the toll-free statewide number that can be called to report suspected cases of elder abuse, neglect and exploitation on holidays, weekends and weekdays before 8:30 a.m. and after 5:00 p.m.*

*"Allegation" means a charge or a claim of abuse, neglect, or financial exploitation.*

*"Alleged abuser" means a person who is reported as abusing, neglecting, or financially exploiting an older person.*

*"Alleged victim" means the older person who is reported as being abused, neglected, or financially exploited.*

*"ANE" means abuse, neglect, and financial exploitation.*

*"Assessment" means the process of obtaining and documenting information about the case to determine if there is reason to believe abuse, neglect or exploitation is occurring (or has occurred), and to ascertain the level of risk to the eligible adult of future abuse or harm.*

*"Caregiver" means a person who either as a result of a family relationship, voluntarily, or in exchange for compensation, has assumed responsibility for all or a portion of the care of an eligible adult who needs assistance with activities of daily living. [320 ILCS 20/2(a-7)]*

*"Casework" is the development and implementation of a service plan for the client, which minimally includes: the identification of the needs,*

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problems, limitations and capacities of the client; interventions to protect the health, welfare and safety of the client; assisting the client in obtaining needed services; and respecting the self-determination and independence of the client.

"Clear and convincing" is the standard of proof that must be met to reach a "verified" substantiation decision in the ANE Program. This standard of proof is met when the credible evidence, weighed in its entirety, creates a substantial certainty that the abuse, neglect or financial exploitation is occurring or has occurred.

"Client" is an eligible adult who is receiving services from the elder abuse provider agency.

"Confinement" means restraining or isolating an older person for other than bona fide medical reasons.

*"Department" means the Department on Aging of the State of Illinois. [320 ILCS 20/2(b)]*

*"Director" means the Director of the Department. [320 ILCS 20/2(c)]*

*"Domestic living situation" means a residence where the eligible adult lives alone or with his or her family or a caregiver, or others, or a board and care home or other community-based unlicensed facility, but is not:*

*A licensed facility as defined in Section 1-113 of the Nursing Home Care Act [210 ILCS 45/1-113];*

*"life care facility" as defined in the Life Care Facilities Act [210 ILCS 40];*

*A home, institution, or other place operated by the federal government or agency thereof or by the State of Illinois;*

*A hospital, sanitarium, or other institution, the principal activity or business of which is the diagnosis, care, and treatment of human illness through the maintenance and operation of organized facilities therefor, which is required to be licensed under the Hospital Licensing Act [210 ILCS 85];*

*A "community living facility" as defined in the Community Living Facilities Licensing Act [210 ILCS 35];*

*A "community residential alternative" as defined in the Community Residential Alternatives Licensing Act [210 ILCS 140]; and*



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A "community-integrated living arrangement" as defined in the Community-Integrated Living Arrangements Licensure and Certification Act [210 ILCS 135].

"Elder abuse provider agency" means any public or nonprofit agency, appointed by the regional administrative agency with prior approval by the Department, to receive and assess reports of alleged or suspected abuse, neglect and financial exploitation.

"Eligible adult" means a person 60 years of age or older who resides in a domestic living situation and is, or is alleged to be, abused, neglected, or financially exploited by another individual. [320 ILCS 202/2(e)]

"Emergency Intervention Services" are the services purchased by elder abuse provider agencies to provide temporary short term or emergency services necessary to secure the health, welfare and/or safety of a client when other existing resources are unavailable.

"Emotional abuse" means verbal assaults, threats of maltreatment, harassment, or intimidation.

"Financial exploitation" means the use of an older person's resources by another to the disadvantage of the older person and/or the profit or advantage of a person other than the older person.

"Follow-up" means the monitoring of substantiated cases of ANR for clients of the program.

"Guardian" means a person appointed by a court of competent jurisdiction, who is legally responsible for the care of a person who has been adjudicated by the court to be incompetent to manage his or her own affairs and/or property.

"Intake" means the point at which an elder abuse provider agency receives a report of alleged or suspected abuse, neglect, or financial exploitation; screens the case to make an initial determination that the alleged victim is an eligible adult; and, if so, opens a case file to keep a record of the case.

"Intervention" means an action initiated by the elder abuse caseworker or the elder abuse provider agency to provide medical, social, economic, legal, housing, law enforcement, or other protective, emergency, or supportive services to, or on behalf of, the elder abuse victim or alleged victim.

"Mandated reporter" means any of the following persons while engaged in carrying out their professional duties:

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a professional or professional's delegate while engaged in:

social services,

law enforcement,

education,

the care of an eligible adult or eligible adults, or

any of the occupations required to be licensed under the Clinical Psychologist Licensing Act [225 ILCS 151], the Clinical Social Work and Social Work Practice Act [225 ILCS 201], the Illinois Dental Practice Act [225 ILCS 251], the Dietetic and Nutrition Services Practice Act [225 ILCS 301], the Marriage and Family Therapy Licensing Act [225 ILCS 551], the Medical Practice Act of 1987 [225 ILCS 601], the Respiratory Care Practice Act [225 ILCS 1061], the Naprapathic Practice Act [225 ILCS 631], the Illinois Nursing Act of 1987 [225 ILCS 651], the Nursing Home Administrators Licensing and Disciplinary Act [225 ILCS 701], the Illinois Occupational Therapy Practice Act [225 ILCS 751], the Illinois Optometric Practice Act of 1987 [225 ILCS 801], the Pharmacy Practice Act of 1987 [225 ILCS 851], the Illinois Physical Therapy Act [225 ILCS 901], the Physician Assistant Practice Act of 1987 [225 ILCS 951], the Podiatric Medical Practice Act of 1987 [225 ILCS 1001], the Professional Counselor and Clinical Professional Counselor Licensing Act [225 ILCS 1071], the Illinois Speech-Language Pathology and Audiology Practice Act [225 ILCS 1101], the Veterinary Medicine and Surgery Practice Act of 1994 [225 ILCS 1151], and the Illinois Public Accounting Act, [225 ILCS 4501];

an employee of a vocational rehabilitation facility prescribed or supervised by the Department of Human Services;

an administrator, employee, or person providing services in or through an unlicensed community-based facility;

a Christian Science Practitioner;

field personnel of the Department of Public Aid, Department of Public Health, and the Department of Human Services, and any county or municipal health department;

personnel of the Department of Human Services, the Guardianship and Advocacy Commission, the State Fire Marshal, local fire departments, the Department on Aging and its subsidiary Area

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Agencies on Aging and provider agencies, and the Office of State Long Term Care Ombudsman, provided that attorneys contracted or employed by the Area Agencies and their senior legal services providers and licensed to practice in Illinois are not mandated to report elder abuse, although they may voluntarily do so;

any employee of the State of Illinois not otherwise specified in this definition who is involved in providing services to eligible adults, including professionals providing medical or rehabilitation services and all other persons having direct contact with eligible adults; or

a person who performs the duties of a coroner or medical examiner. [320 ILCS 20/2(f-5)]

"Neglect" means another individual's failure to provide an eligible adult with or withhold from an eligible adult the necessities of life including, but not limited to, food, clothing, shelter or medical care. This definition not create any new affirmative duty to provide support to eligible adults. Nothing in the Act shall be construed to mean that an eligible adult is a victim of neglect because of health care services provided or not provided by licensed health care professionals. [320 ILCS 20/2(g)]

"Passive neglect" means the failure by a caregiver to provide an eligible adult with the necessities of life including, but not limited to, food, clothing, shelter, or medical care, because of failure to understand the eligible adult's needs, lack of awareness of services to help meet needs, or a lack of capacity to care for the eligible adult.

"Physical abuse" means the causing of physical pain or injury to an eligible adult.

"Preponderance of the evidence" is the standard of proof that must be met to reach a "some indication" substantiation decision in the ANE Program. This standard of proof is met when the credible evidence, weighed in its entirety, creates a reasonable certainty that more likely than not the abuse, neglect or financial exploitation is occurring or has occurred.

"Provider agency" means any public or nonprofit agency in a planning and service area appointed by the regional administrative agency with prior approval by the Department on Aging to receive and assess reports of alleged or suspected abuse, neglect, or financial exploitation. [320 ILCS 20/2(h)]

"Regional administrative agency" means any public or nonprofit agency

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in a planning and service area so designated by the Department, provided that the designated Area Agency on Aging shall be designated the regional administrative agency if it so requests. The Department shall assume the functions of the regional administrative agency for any planning and service area where another agency is not so designated. [320 ILCS 20/2(i)]

"Reporter" means the person who calls, visits or otherwise communicates to an authorized intake agency allegations or suspicions that an eligible adult has been or is being abused, neglected, or financially exploited.

"Senior Helpline" means the Department's toll-free statewide number that can be called to report suspected cases of elder abuse, neglect and financial exploitation, or to obtain additional information about services available to eligible adults.

"Sexual abuse" means any sexual activity with an eligible adult who is unable to understand, unwilling to consent, threatened, or physically forced to engage in such sexual activity.

"Source of information" means the point of origin of information about the client.

"Substantiation" is the process by which an elder abuse provider agency determines, after a review of all available information, that abuse, neglect or financial exploitation of an eligible adult has occurred.

"Substantiated case" means a reported case of alleged or suspected abuse, neglect or financial exploitation in which a provider agency, after assessment, determines that there is reason to believe abuse, neglect, or financial exploitation has occurred. [320 ILCS 20/2(j)]

"Victim" means an eligible adult who is the subject of a substantiated report of abuse, neglect, or financial exploitation.

"Willful deprivation" is the deliberate denial to an eligible adult of required medication, medical care, shelter, food, therapeutic devices, or other physical assistance, thereby exposing that person to the risk of physical, mental, or emotional harm. Willful deprivation shall not include the discontinuation of medical care or treatment when the eligible adult has expressed a desire to forego such medical care or treatment.

(Source: Added at 25 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)

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**Section 270.215 Organizational Standards and Responsibilities: Department on Aging**

- a) The Department shall establish, design and manage a program of response and services for persons 60 years of age and older who have been, or are alleged to be, victims of abuse, neglect, or financial exploitation. The Department shall contract with or fund, or contract with and fund, regional administrative agencies, provider agencies, or both, for the provision of those functions, and, contingent on adequate funding, with attorneys or legal services provider agencies for the provision of legal assistance pursuant to the Act. [320 ILCS 20/31(a)]*
- b) The Department shall have the overall responsibility for designing, managing and monitoring the Elder Abuse and Neglect Program.*
- c) The Department shall designate regional administrative agencies and approve the designation and termination of elder abuse provider agencies. Designated elder abuse provider agencies are agents of the Illinois Department on Aging.*
- d) The Department shall design and manage the programmatic and financial reporting system for the program. The Department shall develop and manage a monitoring/quality assurance system for the program.*
- e) The Department shall develop and implement public awareness efforts designed to publicize the purposes and mode of operation of the program through public service announcements, posters, and brochures.*
- f) The Department shall provide technical assistance, policy clarifications and/or interpretations to regional administrative agencies on adherence to the rules, standards, and procedures established for the program. The Department may provide technical assistance in case handling directly to the elder abuse provider agencies. The technical assistance provided by the Department may include legal advice and consultation. The Department's interpretation of policy and procedure shall prevail.*
- g) The Department shall provide training to elder abuse provider agency staff who will assess reports of ANE or who will supervise staff performing the assessment function. Regional administrative agency staff working in the program shall also be trained by the Department.*
- h) The Department shall maintain a registry of all elder abuse provider agency and regional administrative agency staff who have successfully completed Department sponsored certification training and are employed in the program.*
- i) The Department's "Senior Helpline" and the "After Hours Line" shall receive reports of ANE and relay such reports to the appropriate elder abuse provider agency within the required timelines.*
- j) The Department shall also be responsible for, contingent upon adequate funding, coordination of efforts with other agencies, councils, and like entities, which may impact awareness of, and response to, elder abuse, neglect, and financial exploitation, and promotion of prevention activities. [320 ILCS 20/3.5]*

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- k) The Department shall file with the Governor and the General Assembly, within 270 days after the end of each fiscal year, a report concerning its implementation of the Act during such fiscal year, together with any recommendations for future implementation. [320 ILCS 20/11]*
- l) The Department shall reimburse elder abuse provider agencies under contract at a uniform rate established by the Department. A separate rate shall be established for each of the following case activities completed by the elder abuse provider agency: assessment, case work, and follow-up.*
- m) If a designated elder abuse provider agency terminates its contract to provide services, the Department, in coordination with the regional administrative agency, shall ensure that elder abuse services are available without interruption to eligible adults within the terminated elder abuse provider agency's service area.*

(Source: Added at 25 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)

**Section 270.220 Organizational Standards and Responsibilities: Regional Administrative Agencies**

- a) Each regional administrative agency shall designate provider agencies within its planning and service area with prior approval by the Department on Aging. [320 ILCS 20/3(b)]*
- b) The standard term for designation shall be for six years, unless such designation is terminated by action of the regional administrative agency or the Department, or unless a provider agency declines to continue its designation. The contract for services in a specified geographical area shall be awarded to a designated elder abuse provider agency for a period of one year. The contract for services may be renewed annually by the regional administrative agency, with the prior approval of the Department.*
- c) A procurement process shall be held by the regional administrative agency for the designation of an elder abuse provider agency in each service area every six years, except as provided in subsection (f)(1). If a review of the proposals submitted during a procurement process fails to produce an acceptable provider agency for the service area, the regional administrative agency shall designate, with the prior approval of the Department, a qualified agency on an emergency basis.*
- e) The regional administrative agency, after notification to, and concurrence by, the Department, may terminate the designation of an elder abuse provider agency for failure to provide services in accordance with the contract and this Part.*
- f) If the designation of an elder abuse provider agency has been terminated, either at the initiative of the regional administrative agency or an elder abuse provider agency, the regional administrative agency shall designate, with the prior approval of the Department, a qualified agency on an emergency basis until such time that a*



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public or private institution, facility, board and care home, or agency, he or she shall make a report to an agency designated to receive such reports under the Act or to the Department in accordance with the provisions of the Act and may also notify the person in charge of the institution, facility, board and care home, or agency of his or her designated agent that the report has been made. [320 ILCS 20/4(a-5)]

- c) Under no circumstances shall any person in charge of such institution, facility, board and care home, or agency, or his or her designated agent to whom the notification has been made, exercise any control, restraint, modification, or other change in the report or the forwarding of the report to an agency designated to receive such reports under the Act or to the Department. The privileged quality of communication between any professional person required to report and his or her patient or client shall not apply to situations involving abused, neglected, or financially exploited eligible adults and shall not constitute grounds for failure to report as required by the Act. [320 ILCS 20/4(a-5)]

- d) The identity of a person making a report of alleged or suspected abuse or neglect under the Act may be disclosed by the Department or other agency provided for in the Act only with such person's written consent or by court order. [320 ILCS 20/4(C)]

- e) Any mandated reporter who makes a report or any person who investigates a report under the Act shall testify fully in any judicial or administrative proceeding resulting from such report, as to any evidence of abuse, neglect or financial exploitation or the cause thereof. No evidence shall be excluded by reason of any common law or statutory privilege relating to communications between the alleged abuser or the eligible adult subject of the report under the Act, and the person making or investigating the report. [320 ILCS 20/4.2]

(Source: Added at 25 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)

Section 270.235 Immunity

Any person, institution or agency participating in the making of a report, providing information or records related to a report, assessment or services, or participating in the investigation of a report under the Act in good faith, or taking photographs or x-rays as a result of an authorized assessment, shall have immunity from any civil, criminal or other liability in any civil, criminal or other proceeding brought in consequence of making such report or assessment or on account of submitting or otherwise disclosing such photographs or x-rays to any agency designated to receive reports of alleged or suspected abuse or neglect. Any person, institution or agency authorized by the Department to provide assessment, intervention, or administrative services under the Act shall, in the good faith performance of those services, have

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subsequent procurement process produces an acceptable provider agency for the service area.

- 1) When an organization or agency has been selected on an emergency basis, the agency shall be designated for the balance of the fiscal year in which such designation was awarded, and for up to one additional year.

- 2) Not later than two years following the emergency designation, the regional administrative agency shall conduct a procurement process for the designation of an elder abuse provider agency for the specified service area.

- g) The regional administrative agencies shall provide technical assistance to elder abuse provider agencies and shall seek from Department staff policy clarifications and interpretations of standards and procedures.

- h) Regional administrative agencies shall monitor the performance of elder abuse provider agencies, according to Departmental policies.

(Source: Added at 25 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)

Section 270.225 Organizational Standards and Responsibilities: Elder Abuse Provider Agencies

- a) The elder abuse provider agency shall enter into a written contract with the regional administrative agency to provide services in a specific geographical area in the regional administrative agency's planning and service area.

- b) The elder abuse provider agency shall provide such services in accordance with this Part and the Department's policies and procedures.

- c) A contract to provide elder abuse services may be terminated by the elder abuse provider agency in accordance with the termination clause in the contract.

(Source: Added at 25 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)

Section 270.230 Elder Abuse Reporting

- a) If any mandated reporter has reason to believe that an eligible adult, who because of dysfunction is unable to seek assistance for himself or herself, has, within the previous 12 months, been subjected to abuse, neglect, or financial exploitation, the mandated reporter shall, within 24 hours after developing such belief, report this suspicion to an agency designated to receive such reports under the Act or to the Department. [320 ILCS 20/4(a-5)]

- b) Whenever a mandated reporter is required to report under the Act in his or her capacity as a member of the staff of a medical or other

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immunity from any civil, criminal or other liability in any civil, criminal, or other proceeding brought as a consequence of the performance of those services. For the purposes of any civil, criminal, or other proceeding, the good faith of any person required to report, permitted to report, or participating in an investigation of a report of alleged or suspected abuse, neglect, or financial exploitation shall be presumed. [320 ILCS 20/4(b)]

(Source: Added at 25 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)

**Section 270.240 Intake of ANE Reports**

- a) The following agencies are authorized to receive ANE reports:
  - 1) Illinois Department on Aging's Senior Helpline;
  - 2) "After Hours" Line;
  - 3) Regional administrative agencies; and
  - 4) Elder abuse provider agencies.
- b) An elder abuse provider agency receiving a report of ANE shall assign a priority to the report.
- c) An agency that is not an elder abuse provider agency shall forward the report to the appropriate elder abuse provider agency within the required time frame.
- d) The elder abuse provider agency is directed to respond to reports of ANE within required time frames, including making a good faith attempt to conduct a face-to-face visit with the alleged victim.

(Source: Added at 25 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)

**Section 270.245 Access to Eligible Adults**

- a) The designated provider agencies shall have access to eligible adults who have been reported or found to be victims of abuse, neglect, or financial exploitation in order to assess the validity of the report, assess other needs of the eligible adult, and provide services in accordance with the Act. [320 ILCS 20/11(a)]
- b) When the caseworker is unable to access the alleged victim due to interference by another, the caseworker shall seek the assistance of law enforcement in accordance with Department policies.
- c) Where access to an eligible adult is denied, the Office of the Attorney General, the Department, or the provider agency may petition the court for an order to require appropriate access where:
  - 1) a caregiver or third party has interfered with the assessment or service plan, or
  - 2) the agency has reason to believe that the eligible adult is denying access because of coercion, extortion, or justifiable fear of future abuse, neglect, or financial exploitation. [320 ILCS 20/13(b)]

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d) If the initial face-to-face visit indicates that the alleged victim does not meet the age criterion for the program, the elder abuse provider agency will terminate the assessment, document this finding in the case record, and refer the person to other appropriate services or agencies.

(Source: Added at 25 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)

**Section 270.250 Minimum Assessment and Classification Standards**

- a) A provider agency designated to receive reports of alleged or suspected abuse, neglect, or financial exploitation under the Act shall, upon receiving such a report, conduct a face-to-face assessment with respect to such report. The assessment shall include, but not be limited to, a visit to the residence of the eligible adult who is the subject of the report and may include interviews or consultation with service agencies or individuals who may have knowledge of the eligible adult's circumstances. [320 ILCS 20/5(a)]
- b) A decision on the merits of each report must be made according to the following:
  - 1) Verified: When there is clear and convincing evidence resulting in a determination that the specific injury or harm was the result of abuse, neglect, or financial exploitation.
  - 2) Some indication: When there is a fair preponderance of evidence that suggests some indication of abuse, neglect, or financial exploitation exists.
  - 3) No indication: When there is a lack of credible evidence indicating that abuse, neglect, or financial exploitation exists.
  - 4) Unable to verify: This determination is used when the report does not meet the eligibility criteria of the program, the elder abuse provider agency is unable to locate the alleged victim, the elder abuse provider agency staff has been unable to gain access to the alleged victim, or the alleged victim refuses the assessment.
- c) Each report must be either substantiated, unsubstantiated, or unable to substantiate, as follows:
  - 1) Substantiated: When one or more of the alleged types of ANE was classified as either "verified" or "some indication".
  - 2) Unsubstantiated: When all of the alleged types of ANE were determined to lack credible evidence that indicated abuse, neglect, or financial exploitation.
  - 3) Unable to substantiate: When the provider agency was unable to locate the alleged victim; unable to access the alleged victim; the alleged victim refused to cooperate; or the alleged victim was deceased.
- d) If, after the assessment, the provider agency determines that the case is substantiated and the victim has consented to services, it shall

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develop a service care plan for the eligible adult.

- e) The elder abuse provider agency shall establish a case record to document each report of abuse, neglect, or financial exploitation, in accordance with Department procedures, program forms and instructions.

(Source: Added at 25 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)

### Section 270.255 ANE Case Work, Follow-Up, Referral to Law Enforcement and Case Closure

- a) Case Work  
Provider agencies shall assist, to the extent possible, eligible adults who need agency services to allow them to continue to function independently. [320 ILCS 20/3(c)] If, after the assessment, the provider agency determines that the case is substantiated, it shall develop a service care plan for the eligible adult, where the adult consents to services.

- b) Follow-up  
All services provided to an eligible adult shall be reviewed by the provider agency on at least a quarterly basis for up to one year to determine whether the service care plan should be continued or modified. [320 ILCS 20/7]

- c) Referral  
A provider agency shall refer evidence of crimes against an eligible adult to the appropriate law enforcement agency according to department policies. A referral to law enforcement may be made at intake or any time during the case, where a provider agency has reason to believe the death of an eligible adult may be the result of abuse or neglect, the agency shall immediately report the matter to the coroner or medical examiner and shall cooperate fully with any subsequent investigation. [320 ILCS 20/5(b)]

- d) Case Closure  
An elder abuse provider agency shall close a case when:

- 1) the victim refuses services;
- 2) the victim is deceased, unless the death was the apparent result of the ANE;
- 3) the victim has entered a long term care facility and resided there for 60 days. The Department may waive the 60 day limitation in cases where the provider agency submits evidence that such a waiver is necessary to protect the safety and well being of the client;
- 4) the victim has moved out of the area; provided, if the victim remains at risk and the elder abuse provider agency is aware of the new location, the provider agency shall refer the case to the elder abuse provider agency in the location of the new residence for case work and follow-up services;
- 5) the victim is no longer at risk of ANE;

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- 6) the victim has received "uninterrupted" follow-up services for 12 months, which shall be considered an "administrative closure"; or
- 7) the report is not substantiated.

(Source: Added at 25 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)

### Section 270.260 Authority to Consent to Services and Court Petitions

- a) If an eligible adult consents to services being provided according to the service care plan, such services shall be arranged to meet the adult's needs, based upon the availability of resources to provide such services. If an adult withdraws his or her consent or refuses to accept such services, the services shall not be provided. [320 ILCS 20/9(a)]

- b) If it reasonably appears to the Department or other agency designated under the Act that a person is an eligible adult and lacks the capacity to consent to necessary services, including an assessment, the Department or other agency may seek the appointment of a guardian as provided in Article Xla of the Probate Act of 1975 [755 ILCS 5/Art. Xla for the purpose of consenting to such services. [320 ILCS 20/9(b)] A guardian of the person of an eligible adult may consent to services being provided according to the service care plan. If a guardian withdraws his or her consent or refuses to allow services to be provided to the eligible adult, the Department, an agency designated under the Act or the Office of the Attorney General may request a court order seeking appropriate remedies, and may in addition request removal of the guardian and appointment of a successor guardian. [320 ILCS 20/9(c)]

- d) If an emergency exists and the Department or other agency designated under the Act reasonably believes that a person is an eligible adult and lacks the capacity to consent to necessary services, the Department or other agency may request an ex parte order from the circuit court of the county in which the petitioner or respondent resides or in which the alleged abuse, neglect, or financial exploitation occurred, authorizing an assessment of a report of alleged or suspected abuse, neglect, or financial exploitation or the provision of necessary services, or both, including relief available under the Illinois Domestic Violence Act of 1986. [750 ILCS 60] [320 ILCS 20/9(d)]

- e) Within 15 days after the entry of the ex parte emergency order, the order shall expire or, if the need for assessment or services continues, the provider agency shall petition for the appointment of a guardian as provided in Article Xla of the Probate Act or 1975 for the purpose of consenting to such assessment or services or to protect the eligible adult from further harm. [320 ILCS 20/9(e)]

- f) If the elder abuse provider agency has substantiated financial exploitation against an eligible adult, and has documented a



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*reasonable belief that the eligible adult will be irreparably harmed as a result of the financial exploitation, the Office of the Attorney General, the Department, or the provider agency may petition for an order freezing the assets of the eligible adult. The petition shall be filed in the county or counties in which the assets are located.*

[320 ILCS 20/13(d)]

(Source: Added at 25 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)

**Section 270.265. Emergency Intervention Services**

a) The Department shall establish a fund for elder abuse clients to be called the Emergency Intervention Services fund. Eligibility criteria to receive Emergency Intervention Services funds are as follows:

- 1) that there be an imminent threat to the health, welfare and/or safety of the client if the service is not available; and
- 2) community services/resources for which the client is eligible cannot be mobilized in a timely manner or are insufficient to protect the client's health, welfare and/or safety; and
- 3) client resources are insufficient or unavailable to purchase needed services falling under the Emergency Intervention Services categories.

b) Services that may be purchased by the elder abuse provider agency for eligible adults include emergency aid, respite care, legal assistance, housing and relocation services, or other services designed to protect the health, welfare and/or safety of the eligible adult.

c) The Department shall establish a maximum amount available to a victim within each year he or she receives services. The Department shall also establish procedures whereby the regional administrative agency and the Department may allow for additional expenditures of such funds as are necessary to obtain emergency services to protect the client.

(Source: Added at 25 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)

**Section 270.270. Multi-disciplinary Teams**

a) Every elder abuse provider agency (EAPA) that has more than 7,200 persons 60 years of age and older in their designated service area shall develop and maintain a multi-disciplinary team (M-Team).

b) The M-Team shall act in an advisory role to the elder abuse provider agency for the purpose of providing professional knowledge and expertise in the handling of complex elder abuse cases.

c) Each M-Team shall consist of one volunteer representative each from the following professions: banking or finance, health care, law, law enforcement, mental health, and clergy. The EAPA may choose to add representatives from the fields of substance abuse, domestic violence

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or other related fields.

d) The M-Team shall meet a minimum number of times a year, in accordance with Department policies.

e) Each M-Team member shall sign a confidentiality agreement not to release any elder abuse client information.

f) The EAPA shall have written procedures for recruiting M-Team members; for preparing and conducting M-Team meetings; and for financial management of M-Teams.

g) The Department shall provide funding to EAPAs to support the cost of staff time, mailings, meeting space and other costs related to M-Team meetings. M-Team members shall not be reimbursed for their services.

(Source: Added at 25 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)

**Section 270.275. Confidentiality and Disclosure**

a) The Elder Abuse and Neglect Act provides that the identity of any person making a report of alleged or suspected elder abuse, neglect, or financial exploitation may be disclosed only with that person's written consent or by court order.

b) All records concerning reports of elder abuse, neglect, or financial exploitation and all records generated as a result of such reports shall be confidential and shall not be disclosed except as specifically authorized by the Act or other applicable law. Access to such records, but not access to the identity of the person or persons making a report of alleged abuse, neglect, or financial exploitation as contained in such records, shall be allowed to the following persons and for the following purposes:

1) Department staff, provider agency staff, other aging network staff, and regional administrative agency staff in the furtherance of their responsibilities under the Act;

2) A law enforcement agency investigating a known or suspected case of elder abuse, neglect, or financial exploitation. Where a provider agency has reason to believe that the death of an eligible adult may be the result of abuse or neglect, the agency shall immediately provide the appropriate law enforcement agency with all records pertaining to the eligible adult;

3) A physician who has before him or her or who is involved in the treatment of an eligible adult whom he or she reasonably suspects may be abused, neglected, or financially exploited or who has been referred to the Elder Abuse and Neglect Program;

4) An eligible adult reported to be abused, neglected, or financially exploited, or such adult's guardian, unless the guardian is the abuser or the alleged abuser;

5) A court or a guardian ad litem upon its or his or her finding that access to such records may be necessary for the determination of an issue before such court.

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- 6) A grand jury, upon its determination that access to such records is necessary for conduct of its official business.
- 7) Any person authorized by the Director, in writing, for audit or bona fide research purposes:
- 8) A coroner or medical examiner who has reason to believe that an eligible adult has died as the result of abuse, neglect, or financial exploitation. The provider agency shall immediately provide the coroner or medical examiner with all records pertaining to the eligible adult, and
- 9) Department of Professional Regulation staff and members of the Social Work Examining and Disciplinary Board in the course of investigating alleged violations of the Clinical Social Work and Social Work Practice Act by [225 ILCS 20] by provider agency staff. [320 ILCS 20/9]
- c) All records must be maintained as confidential and stored in a designated and secure area within the elder abuse provider agency offices.

(Source: Added at 25 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)

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- 1) Heading of the Part: Pay Plan
- 2) Code Citation: 80 Ill. Adm. Code 310
- 3) Section Numbers: 310.280  
Proposed Action: Amend
- 4) Statutory Authority: Authorized by Sections 8 and 8a of the Personnel Code [20 ILCS 415/8 and 8a].
- 5) A Complete Description of the Subjects and Issues Involved: The position code for a Public Service Administrative (37015-42-35-10-10-03) that was adopted at 24 Ill. Reg. 13384 is being corrected in Section 310.280, Designated Rate of the Pay Plan with the annual salary of \$75,588 in the Department of Commerce and Community Affairs.
- 6) Will this rulemaking replace any emergency rulemaking currently in effect? No
- 7) Does this rulemaking contain an automatic repeal date? No
- 8) Does this rulemaking contain incorporations by reference? No
- 9) Are there any other proposed rulemakings pending on this Part? Yes

Section Numbers	Proposed Action	Ill. Reg Citation
310.280	Amend	24 Ill. Reg. 5802, 4/7/00
310.280	Amend	24 Ill. Reg. 7574, 5/26/00
310.100	Amend	24 Ill. Reg. 10030, 7/14/00
310.110	Amend	24 Ill. Reg. 10030, 7/14/00
310.130	Amend	24 Ill. Reg. 10030, 7/14/00
310.290	Amend	24 Ill. Reg. 10030, 7/14/00
310.490	Amend	24 Ill. Reg. 10030, 7/14/00
310.530	Amend	24 Ill. Reg. 10030, 7/14/00
310.540	Amend	24 Ill. Reg. 10030, 7/14/00
APPENDIX B	Amend	24 Ill. Reg. 10030, 7/14/00
APPENDIX C	Amend	24 Ill. Reg. 10030, 7/14/00
APPENDIX D	Amend	24 Ill. Reg. 10030, 7/14/00
APPENDIX G	Amend	24 Ill. Reg. 10030, 7/14/00

- 10) Statement of Statewide Policy Objectives: These amendments to the Pay Plan pertain only to State employees subject to the Personnel Code and do not set out any guidelines that are to be followed by local or other jurisdictional bodies within the State.

- 11) Time, Place and Manner in which interested persons may comment on this proposed rulemaking:

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Mr. Michael Murphy  
Department of Central Management Services  
Division of Technical Services  
504 William G. Stratton Building  
Springfield, Illinois 62706  
Telephone: (217) 782-5601

12) Initial Regulatory Flexibility Analysis:

- A) Types of small businesses, small municipalities and not for profit corporations affected: None. The Department of Central Management Services' Pay Plan extends only to Personnel Code employees under the jurisdiction of the Governor.
- B) Reporting, bookkeeping or other procedures required for compliance: None
- C) Types of professional skills necessary for compliance: None

13) Regulatory Agenda on which this rulemaking was summarized: January 2000

The full text of the Proposed Amendments begins on the next page:

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TITLE 80: PUBLIC OFFICIALS AND EMPLOYEES  
SUBTITLE B: PERSONNEL RULES, PAY PLANS, AND  
POSITION CLASSIFICATIONS  
CHAPTER I: DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

PART 310  
PAY PLAN

SUBPART A: NARRATIVE

Section  
310.20  
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310.60  
310.70  
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310.140  
310.150

Policy and Responsibilities  
Jurisdiction  
Pay Schedules  
Definitions  
Conversion of Base Salary to Pay Period Units  
Conversion of Base Salary to Daily or Hourly Equivalents  
Increases in Pay  
Decreases in Pay  
Other Pay Provisions  
Implementation of Pay Plan Changes for Fiscal Year 2000  
Interpretation and Application of Pay Plan  
Effective Date  
Reinstitution of Within Grade Salary Increases (Repealed)  
Fiscal Year 1985 Pay Changes in Schedule of Salary Grades, Effective  
July 1, 1984 (Repealed)

SUBPART B: SCHEDULE OF RATES

Section  
310.205  
310.210  
310.220  
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Introduction  
Prevailing Rate  
Negotiated Rate  
Part-Time Daily or Hourly Special Services Rate  
Hourly Rate  
Member, Patient and Inmate Rate  
Trainee Rate  
Legislated and Contracted Rate  
Designated Rate  
Out-of-State or Foreign Service Rate  
Educator Schedule for RC-063 and HR-010  
Physician Specialist Rate  
Annual Compensation Ranges for Executive Director and Assistant  
Executive Director, State Board of Elections  
Excluded Classes Rate (Repealed)

SUBPART C: MERIT COMPENSATION SYSTEM



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Section	Jurisdiction
310.410	Objectives
310.420	Responsibilities
310.430	Merit Compensation Salary Schedule
310.440	Procedures for Determining Annual Merit Increases
310.450	Intermittent Merit Increase
310.456	Merit Zone (Repealed)
310.456	Other Pay Increases
310.460	Adjustment
310.470	Decreases in Pay
310.480	Other Pay Provisions
310.490	Broad-Band Pay Range Classes
310.495	Definitions
310.500	Conversion of Base Salary to Pay Period Units
310.510	Conversion of Base Salary to Daily or Hourly Equivalents
310.520	Implementation
310.530	Annual Merit Increase Guidechart for Fiscal Year 2000
310.540	Fiscal Year 1985 Pay Changes in Merit Compensation System, effective July 1, 1984 (Repealed)
310.550	

## APPENDIX A

TABLE A	HR-190 (Department of Central Management Services - State of Illinois Building - SEIU)
TABLE AA	NR-916 (Department of Natural Resources, Teamsters)
TABLE B	HR-200 (Department of Labor - Chicago, Illinois - SEIU) (Repealed)
TABLE C	RC-069 (Firefighters, AFSCME) (Repealed)
TABLE D	HR-001 (Teamsters Local #726)
TABLE E	RC-020 (Teamsters Local #320)
TABLE F	RC-019 (Teamsters Local #25)
TABLE G	RC-045 (Automotive Mechanics, IFPE)
TABLE H	RC-006 (Correctional Employees, AFSCME)
TABLE I	RC-009 (Institutional Employees, AFSCME)
TABLE J	RC-014 (Clerical Employees, AFSCME)
TABLE K	RC-023 (Registered Nurses, INA)
TABLE L	RC-008 (Boilermakers)
TABLE M	RC-010 (Conservation Police Lodge)
TABLE N	RC-010 (Professional Legal Unit, AFSCME)
TABLE O	RC-028 (Paraprofessional Human Services Employees, AFSCME)
TABLE P	RC-029 (Paraprofessional Investigatory and Law Enforcement Employees, IFPE)
TABLE Q	RC-033 (Meat Inspectors, IFPE)
TABLE R	RC-042 (Residual Maintenance Workers, AFSCME)
TABLE S	HR-012 (Fair Employment Practices Employees, SEIU)
TABLE T	HR-010 (Teachers of Deaf, IFP)
TABLE U	HR-010 (Teachers of Deaf, Extracurricular Paid Activities)
TABLE V	CU-500 (Corrections, Meet and Confer Employees)
TABLE W	RC-062 (Technical Employees, AFSCME)

## TABLE X RC-063 (Professional Employees, AFSCME)

## TABLE Y RC-063 (Educators, AFSCME)

## TABLE Z RC-063 (Physicians, AFSCME)

## APPENDIX B Schedule of Salary Grades - Monthly Rates of Pay for Fiscal Year 2000

## APPENDIX C Medical Administrator Rates for Fiscal Year 2000

## APPENDIX D Merit Compensation System Salary Schedule for Fiscal Year 2000

## APPENDIX E Teaching Salary Schedule (Repealed)

## APPENDIX F Physician and Physician Specialist Salary Schedule (Repealed)

## APPENDIX G Broad-Band Pay Range Classes Salary Schedule for Fiscal Year 2000

AUTHORITY: Implementing and authorized by Sections 8 and 8a of the Personnel Code [20 ICS 415/8 and 8a].

SOURCE: Filed June 28, 1967; codified at 8 Ill. Reg. 1558; emergency amendment at 8 Ill. Reg. 1990, effective January 31, 1984, for a maximum of 150 days; amended at 8 Ill. Reg. 2440, effective February 15, 1984; emergency amendment at 8 Ill. Reg. 3348, effective March 5, 1984, for a maximum of 150 days; emergency amendment at 8 Ill. Reg. 4249, effective March 16, 1984, for a maximum of 150 days; emergency amendment at 8 Ill. Reg. 5704, effective April 16, 1984, for a maximum of 150 days; emergency amendment at 8 Ill. Reg. 7290, effective May 11, 1984, for a maximum of 150 days; amended at 8 Ill. Reg. 11299, effective June 25, 1984; emergency amendment at 8 Ill. Reg. 12616, effective July 1, 1984, for a maximum of 150 days; emergency amendment at 8 Ill. Reg. 15007, effective August 6, 1984, for a maximum of 150 days; amended at 8 Ill. Reg. 21310, effective October 10, 1984, for a maximum of 150 days; amended at 8 Ill. Reg. 21544, effective October 24, 1984; amended at 8 Ill. Reg. 22844, effective November 14, 1984; emergency amendment at 9 Ill. Reg. 1113, effective January 16, 1985, for a maximum of 150 days; amended at 9 Ill. Reg. 1320, effective January 23, 1985; amended at 9 Ill. Reg. 3681, effective March 12, 1985; emergency amendment at 9 Ill. Reg. 4163, effective March 15, 1985, for a maximum of 150 days; emergency amendment at 9 Ill. Reg. 9231, effective May 31, 1985; amended at 9 Ill. Reg. 10663, effective July 1, 1985; emergency amendment at 9 Ill. Reg. 15043, effective September 24, 1985, for a maximum of 150 days; peremptory amendment at 10 Ill. Reg. 3325, effective January 22, 1986; amended at 10 Ill. Reg. 3230, effective May 13, 1986, for a maximum of 150 days; peremptory amendment at 10 Ill. Reg. 8928, effective May 13, 1986; emergency amendment at 10 Ill. Reg. 12090, effective June 30, 1986, for a maximum of 150 days; peremptory amendment at 10 Ill. Reg. 13675, effective July 31, 1986; peremptory amendment at 10 Ill. Reg. 14867, effective August 26, 1986; amended at 10 Ill. Reg. 15567, effective September 17, 1986; emergency amendment at 10 Ill. Reg. 17765, effective September 30, 1986, for a maximum of 150 days; peremptory amendment at 10 Ill. Reg. 19132, effective October 28, 1986; peremptory amendment at 10 Ill. Reg. 21097, effective December 9, 1986; amended at 11 Ill.

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Reg. 648, effective December 22, 1986; peremptory amendment at 11 Ill. Reg. 3363, effective February 3, 1987; peremptory amendment at 11 Ill. Reg. 4388, effective February 27, 1987; peremptory amendment at 11 Ill. Reg. 6291, effective March 23, 1987; amended at 11 Ill. Reg. 5901, effective March 24, 1987; emergency amendment at 11 Ill. Reg. 8787, effective April 15, 1987, for a maximum of 150 days; emergency amendment at 11 Ill. Reg. 11830, effective July 1, 1987, for a maximum of 150 days; peremptory amendment at 11 Ill. Reg. 13675, effective July 29, 1987; amended at 11 Ill. Reg. 14984, effective August 27, 1987; peremptory amendment at 11 Ill. Reg. 17919, effective October 19, 1987; peremptory amendment 11 Ill. Reg. 19812, effective November 19, 1987; emergency amendment at 11 Ill. Reg. 20664, effective December 4, 1987, for a maximum of 150 days; amended at 11 Ill. Reg. 20778, effective December 11, 1987; peremptory amendment at 12 Ill. Reg. 3811, effective January 27, 1988; peremptory amendment at 12 Ill. Reg. 5459, effective March 3, 1988; amended at 12 Ill. Reg. 6073, effective March 21, 1988; peremptory amendment at 12 Ill. Reg. 7783, effective April 14, 1988; emergency amendment at 12 Ill. Reg. 7734, effective April 15, 1988, for a maximum of 150 days; peremptory amendment at 12 Ill. Reg. 8135, effective April 22, 1988; peremptory amendment at 12 Ill. Reg. 9745, effective May 23, 1988; emergency amendment at 12 Ill. Reg. 11778, effective July 1, 1988, for a maximum of 150 days; emergency amendment at 12 Ill. Reg. 12893, effective July 18, 1988, for a maximum of 150 days; emergency amendment at 12 Ill. Reg. 13306, effective July 27, 1988; corrected at 12 Ill. Reg. 13359; amended at 12 Ill. Reg. 14630, effective September 6, 1988; amended at 12 Ill. Reg. 20449, effective November 28, 1988; peremptory amendment at 12 Ill. Reg. 20584, effective May 10, 1989; amended at 13 Ill. Reg. 8849, effective May 30, 1989; peremptory amendment at 13 Ill. Reg. 10967, effective May 26, 1989; emergency amendment at 13 Ill. Reg. 10967, effective June 20, 1989, for a maximum of 150 days; emergency amendment expired on November 17, 1989; amended at 13 Ill. Reg. 11451, effective June 28, 1989; emergency amendment at 13 Ill. Reg. 11854, effective July 1, 1989, for a maximum of 150 days; corrected at 13 Ill. Reg. 12647; peremptory amendment at 13 Ill. Reg. 12887, effective July 24, 1989; amended at 13 Ill. Reg. 16950, effective October 20, 1989; amended at 13 Ill. Reg. 19221, effective December 12, 1989; amended at 14 Ill. Reg. 615, effective January 2, 1990; peremptory amendment at 14 Ill. Reg. 1627, effective January 11, 1990; amended at 14 Ill. Reg. 4455, effective March 12, 1990; peremptory amendment at 14 Ill. Reg. 7652, effective May 7, 1990; amended at 14 Ill. Reg. 11002, effective June 29, 1990; for a maximum of 150 days; amended at 14 Ill. Reg. 11330, effective August 24, 1990; emergency amendment at 14 Ill. Reg. 14361, effective September 11, 1990, for a maximum of 150 days; emergency amendment expired on February 8, 1991; corrected at 14 Ill. Reg. 16092; peremptory amendment at 14 Ill. Reg. 17098, effective September 26, 1990; amended at 14 Ill. Reg. 17189, effective October 2, 1990; amended at 14 Ill. Reg. 18719, effective November 13, 1990; peremptory amendment at 14 Ill. Reg. 18854, effective November 13, 1990; peremptory amendment at 15 Ill. Reg. 663,

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effective January 7, 1991; amended at 15 Ill. Reg. 3236, effective February 14, 1991; amended at 15 Ill. Reg. 4401, effective March 11, 1991; peremptory amendment at 15 Ill. Reg. 5100, effective March 20, 1991; peremptory amendment at 15 Ill. Reg. 5465, effective April 2, 1991; emergency amendment at 15 Ill. Reg. 10485, effective July 1, 1991, for a maximum of 150 days; amended at 15 Ill. Reg. 11080, effective July 19, 1991; amended at 15 Ill. Reg. 13080, effective August 21, 1991; amended at 15 Ill. Reg. 14210, effective September 23, 1991; emergency amendment at 16 Ill. Reg. 711, effective December 26, 1991, for a maximum of 150 days; amended at 16 Ill. Reg. 3450, effective February 20, 1992; peremptory amendment at 16 Ill. Reg. 5068, effective April 11, 1992; peremptory amendment at 16 Ill. Reg. 7056, effective April 20, 1992; emergency amendment at 16 Ill. Reg. 8239, effective May 19, 1992, for a maximum of 150 days; amended at 16 Ill. Reg. 8382, effective May 26, 1992; emergency amendment at 16 Ill. Reg. 13950, effective August 19, 1992, for a maximum of 150 days; amended at 16 Ill. Reg. 14452, effective September 4, 1992, for a maximum of 150 days; amended at 17 Ill. Reg. 238, effective December 23, 1992; peremptory amendment at 17 Ill. Reg. 498, effective December 18, 1992; amended at 17 Ill. Reg. 590, effective January 4, 1993; amended at 17 Ill. Reg. 1819, effective February 2, 1993; amended at 17 Ill. Reg. 6441, effective April 8, 1993; emergency amendment at 17 Ill. Reg. 12900, effective July 22, 1993, for a maximum of 150 days; amended at 17 Ill. Reg. 13409, effective July 29, 1993; emergency amendment at 17 Ill. Reg. 13789, effective August 9, 1993, for a maximum of 150 days; emergency amendment at 17 Ill. Reg. 14666, effective August 26, 1993, for a maximum of 150 days; amended at 17 Ill. Reg. 19103, effective October 25, 1993; emergency amendment at 17 Ill. Reg. 21858, effective October 25, 1993, for a maximum of 150 days; amended at 17 Ill. Reg. 22514, effective December 15, 1993; amended at 18 Ill. Reg. 227, effective December 17, 1993; amended at 18 Ill. Reg. 1107, effective January 18, 1994; amended at 18 Ill. Reg. 5146, effective March 21, 1994; peremptory amendment at 18 Ill. Reg. 9562, effective June 13, 1994; emergency amendment at 18 Ill. Reg. 11299, effective July 1, 1994, for a maximum of 150 days; peremptory amendment at 18 Ill. Reg. 13476, effective August 17, 1994; emergency amendment at 18 Ill. Reg. 14417, effective September 9, 1994, for a maximum of 150 days; amended at 18 Ill. Reg. 16545, effective October 31, 1994; peremptory amendment at 18 Ill. Reg. 16708, effective October 28, 1994; amended at 18 Ill. Reg. 17191, effective November 21, 1994; amended at 19 Ill. Reg. 1024, effective January 24, 1995; peremptory amendment at 19 Ill. Reg. 2481, effective February 17, 1995; peremptory amendment at 19 Ill. Reg. 3073, effective February 17, 1995; amended at 19 Ill. Reg. 3456, effective March 7, 1995; peremptory amendment at 19 Ill. Reg. 5145, effective March 14, 1995; amended at 19 Ill. Reg. 6452, effective May 2, 1995; peremptory amendment at 19 Ill. Reg. 6688, effective May 1, 1995; amended at 19 Ill. Reg. 7841, effective June 1, 1995; amended at 19 Ill. Reg. 8156, effective June 12, 1995; amended at 19 Ill. Reg. 9096, effective June 27, 1995; emergency amendment at 19 Ill. Reg. 11954, effective August 1, 1995, for a maximum of 150 days; peremptory amendment at 19 Ill. Reg. 13979, effective September 19, 1995; peremptory amendment at 19 Ill. Reg. 15103, effective October 12, 1995; amended at 19 Ill. Reg. 16160, effective November 28, 1995; amended at 20 Ill. Reg. 308, effective December

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22, 1995; emergency amendment at 20 Ill. Reg. 4060, effective February 27, 1996, for a maximum of 150 days; peremptory amendment at 20 Ill. Reg. 6134, effective April 22, 1996; peremptory amendment at 20 Ill. Reg. 7434, effective May 14, 1996; amended at 20 Ill. Reg. 8304, effective June 11, 1996; amended at 20 Ill. Reg. 8657, effective June 20, 1996; amended at 20 Ill. Reg. 9006, effective June 26, 1996; amended at 20 Ill. Reg. 9925, effective July 10, 1996; emergency amendment at 20 Ill. Reg. 10213, effective July 15, 1996, for a maximum of 150 days; amended at 20 Ill. Reg. 10841, effective August 5, 1996; peremptory amendment at 20 Ill. Reg. 13408, effective September 24, 1996; amended at 20 Ill. Reg. 15018, effective November 7, 1996; peremptory amendment at 20 Ill. Reg. 15092, effective November 7, 1996; emergency amendment at 21 Ill. Reg. 1023, effective January 6, 1997, for a maximum of 150 days; amended at 21 Ill. Reg. 1629, effective January 22, 1997; amended at 21 Ill. Reg. 5144, effective April 15, 1997; amended at 21 Ill. Reg. 6444, effective May 15, 1997; amended at 21 Ill. Reg. 7118, effective June 3, 1997; emergency amendment at 21 Ill. Reg. 10061, effective July 21, 1997, for a maximum of 150 days; emergency amendment at 21 Ill. Reg. 12859, effective September 8, 1997, for a maximum of 150 days; peremptory amendment at 21 Ill. Reg. 14267, effective October 14, 1997; peremptory amendment at 21 Ill. Reg. 14589, effective October 15, 1997; peremptory amendment at 21 Ill. Reg. 15030, effective November 10, 1997; amended at 21 Ill. Reg. 16344, effective December 9, 1997; peremptory amendment at 21 Ill. Reg. 17167, effective December 9, 1997; peremptory amendment at 22 Ill. Reg. 1593, effective December 22, 1997; amended at 22 Ill. Reg. 2580, effective January 14, 1998; peremptory amendment at 22 Ill. Reg. 4326, effective February 13, 1998; peremptory amendment at 22 Ill. Reg. 5108, effective February 26, 1998; peremptory amendment at 22 Ill. Reg. 5749, effective March 3, 1998; amended at 22 Ill. Reg. 6204, effective March 12, 1998; peremptory amendment at 22 Ill. Reg. 7053, effective April 1, 1998; peremptory amendment at 22 Ill. Reg. 7320, effective April 10, 1998; peremptory amendment at 22 Ill. Reg. 7692, effective April 20, 1998; emergency amendment at 22 Ill. Reg. 12607, effective July 2, 1998, for a maximum of 150 days; peremptory amendment at 22 Ill. Reg. 15489, effective August 7, 1998; amended at 22 Ill. Reg. 16158, effective September 30, 1998; peremptory amendment at 22 Ill. Reg. 19105, effective October 27, 1998; peremptory amendment at 22 Ill. Reg. 20406, effective November 5, 1998; amended at 22 Ill. Reg. 20581, effective November 16, 1998; amended at 23 Ill. Reg. 664, effective January 1, 1999; peremptory amendment at 23 Ill. Reg. 730, effective December 29, 1998; emergency amendment at 23 Ill. Reg. 6533, effective May 10, 1999, for a maximum of 150 days; amended at 23 Ill. Reg. 7065, effective June 3, 1999; emergency amendment at 23 Ill. Reg. 8169, effective July 1, 1999, for a maximum of 150 days; amended at 23 Ill. Reg. 11020, effective August 26, 1999; amended at 23 Ill. Reg. 12429, effective September 21, 1999; peremptory amendment at 23 Ill. Reg. 12493, effective September 23, 1999; amended at 23 Ill. Reg. 12604, effective September 24, 1999; amended at 23 Ill. Reg. 13053, effective September 27, 1999; peremptory amendment at 23 Ill. Reg. 13132, effective October 1, 1999; amended at 23 Ill. Reg. 13570, effective October 26, 1999; amended at 23 Ill. Reg. 14020,

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effective November 15, 1999; amended at 24 Ill. Reg. 1025, effective January 7, 2000; peremptory amendment at 24 Ill. Reg. 3399, effective February 3, 2000; amended at 24 Ill. Reg. 3537, effective February 18, 2000; amended at 24 Ill. Reg. 6874, effective April 21, 2000; amended at 24 Ill. Reg. 7956, effective May 23, 2000; emergency amendment at 24 Ill. Reg. 10328, effective July 1, 2000, for a maximum of 150 days; peremptory amendment at 24 Ill. Reg. 10767, effective July 3, 2000; amended at 24 Ill. Reg. 13384, effective August 17, 2000; peremptory amendment at 24 Ill. Reg. 14460, effective September 15, 2000; amended at 25 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_.

## SUBPART B: SCHEDULE OF RATES

## Section 310.280 Designated Rate

The rate of pay for a specific position or class of positions where it is deemed desirable to exclude such from the other requirements of this Pay Plan shall be only as designated by the Governor.

## Department of Commerce &amp; Community Affairs

Economic Development Representative II (Pos. No. 12932-42-35-110-10-02)	Annual Salary 54,048
Private Secretary II (Pos. No. 34202-42-00-000-01-02)	Annual Salary 48,492
Public Information Officer IV (Pos. No. 37004-42-00-005-10-01)	Annual Salary 62,256
Public Service Administrator (Pos. No. 37015-42-35-110-10-03) (Pos. No. 37015-42-35-140-28-01)	Annual Salary 75,588
Public Service Administrator (Pos. No. 37015-42-35-140-20-01)	Annual Salary 79,728
Department of Human Services	
Medical Administrator I, Option D (Pos. No. 26401-10-79-006-00-21)	Annual Salary 142,368
Public Service Administrator (Pos. No. 37015-10-23-100-30-01)	Annual Salary 73,632
Senior Public Service Administrator (Pos. No. 40070-10-65-000-00-01)	Annual Salary 105,475



DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

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Senior Public Service Administrator  
(Pos. No. 40070-10-81-920-00-21)

Annual Salary  
105,480

Illinois State and Local Labor Relations Board

Private Secretary II  
(Pos. No. 34202-50-19-000-00-01)

Annual Salary  
49,008

Department of Natural Resources

Administrative Assistant II  
(Pos. No. 00502-12-30-000-20-01)

Annual Salary  
50,520

Department of State Police

Senior Public Service Administrator  
(Pos. No. 40070-21-10-000-00-01)

Annual Salary  
109,358

(Source: Amended at 25 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)

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1) Heading of the Part: Truants' Alternative and Optional Education Programs

2) Code Citation: 23 Ill. Adm. Code 205

3) Section Numbers: Proposed Action:

205.40	Repeal
205.40	Amendment
205.30	New Section
205.35	Amendment
205.40	Amendment
205.50	Repeal
205.55	Amendment
205.60	Amendment
205.70	Amendment
205.80	Repeal

4) Statutory Authority: 105 ILCS 5/2-3.66

5) A Complete Description of the Subjects and Issues Involved: This set of rules, adopted in 1987, responded to new legislation. The rules were written very specifically at the time, reflecting nearly every item contained in the agency's request for proposals issued for the program. As a result, staff have found it very difficult to change the program's emphasis from time to time in response to changes in the field or to alter the application requirements to secure more informative material. These amendments are designed to allow for more flexibility in operating the program from year to year, within the parameters established by the legislation.

Also being amended is the definition of "potential dropout". The law directs the State Board of Education to define by rule the way in which students would be identified as potential dropouts. The current definition allows for students who do not exhibit attendance problems to be served by the program. The proposed change, linking attendance problems to adversely affecting learning or to a student's failure to meet State and/or district learning standards, will enable programs to target services to the neediest students.

6) Will these proposed amendments replace an emergency amendment currently in effect? No

7) Does this rulemaking contain an automatic repeal date? No

8) Do these proposed amendments contain incorporations by reference? No

9) Are there any other proposed amendments pending on this Part? No

10) Statement of Statewide Policy Objectives: This rulemaking will not create

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or enlarge a state mandate.

- 11) Time, Place, and Manner in which interested persons may comment on this proposed rulemaking: Written comments may be submitted within 45 days of the publication of this notice to:

Sally Vogl  
Agency Rules Coordinator  
Illinois State Board of Education  
100 North First Street, S-284  
Springfield, Illinois 62777-0001  
(217) 782-3950

- 12) Initial Regulatory Flexibility Analysis:

A) Types of small businesses, small municipalities and not-for-profit corporations affected: None

B) Reporting, bookkeeping or other procedures required for compliance: Certain reports are required of all grantees. These reports include a final project report to be submitted within 30 days after the ending date of the grant period and a mid-term report, required of grantees wishing to secure second- and third-year funding.

C) Types of professional skills necessary for compliance: None

- 13) Regulatory agenda on which this rulemaking was summarized: This rulemaking was not included on either of 2 most recent regulatory agendas because: it was listed in the July 1999 agenda.

The full text of the Proposed Amendments begins on the next page:

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## NOTICE OF PROPOSED AMENDMENTS

TITLE 23: EDUCATION AND CULTURAL RESOURCES

SUBTITLE A: EDUCATION

CHAPTER I: STATE BOARD OF EDUCATION

SUBCHAPTER e: INSTRUCTION

## PART 205

## TRUANTS' ALTERNATIVE AND OPTIONAL EDUCATION PROGRAMS

Section	Definitions (Repealed)
205.10	Purpose
205.20	Eligible Applicants
205.30	Required Program Components
205.35	Application Procedure and Content
205.40	Proposal Review and Approval Criteria
205.50	Initial Applications
205.55	Renewal Applications
205.60	Allocation of Funds
205.70	Terms of the Grant
205.80	Notification of Grant Awards (Repealed)

AUTHORITY: Implementing and authorized by Section 2-3.66 of the School Code [105 ILCS 5/2-3.66].

SOURCE: Emergency rules adopted at 9 Ill. Reg. 15978, effective October 18, 1985, for a maximum of 150 days; adopted at 11 Ill. Reg. 6418, effective March 31, 1987; amended at 14 Ill. Reg. 10320, effective June 19, 1990; amended at 25 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_.

## Section 205.10 Definitions (Repealed)

"chronic-or-habitual-truant"--means--a child--subject--to--compulsory school--attendance--and--who--is--absent--without--valid--cause--from--such attendance--for--10%--or--more--of--the--previous--180--regular--attendance--days  
 Ill. Reg. Stat. 1985, ch. 122, par. 36-2a, as amended by P.A. 84-1429, effective September 22, 1986);

"drop-out"--means any child enrolled in grades 1 through 12 whose name has been removed from the district enrollment roster for any reason other than his death, extended illness, graduation or completion of a program of studies and who has not transferred to another public or private school  
 Ill. Reg. Stat. 1985, ch. 122, par. 36-2a, as amended by P.A. 84-1424, effective September 24, 1986);

"Education Agency"--means the entities eligible to apply for grants--as specified--in--Section--2-3.66--of--the--School--Code--(Ill. Reg. Stat. 1985, ch. 122, par. 2-3.66)--and--Section--205.30--of--this--Part;





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includes, but is not limited to, the participation of business, community organizations, social service providers, government agencies, parents, school administrators and other staff members, including teachers, and students, and that leads to the development and implementation of a strategic plan.

1) The plan shall contain program goals and objectives developed by analyzing social and academic challenges in the community to be served by the students' alternative and optional education program.

2) The plan shall identify available community resources and services and describe how these will be coordinated to meet the needs of students identified as eligible for the program (see Section 205-20(b) of this Part).

b) An individualized Optional Education Plan, which is a written document developed in accordance with Section 2-3.66 of the School Code and this Part, that outlines an individual's academic, vocational and/or life skill needs, as well as goals and objectives and various educational and social experiences needed to reach those goals and objectives. The development of this plan shall include school officials, the student, and the student's parents or legal guardians if the student is less than 18 years old. The individualized optional education plan for each student shall include:

- 1) learning objectives or individual outcomes, such as increased school attendance, course credit, graduation, gains in achievement level, or employment;
- 2) the basis upon which the student is referred to the program;
- 3) the services that will be provided in relation to the student's educational, social, and/or career development needs necessary to achieve the learning objectives or individual outcomes pursuant to subsection (b)(1) of this Section;
- 4) assessment procedures to determine the degree to which the student is achieving his or her learning objectives or individual outcomes;
- 5) a time period sufficient to allow the student to achieve those objectives or outcomes; and
- 6) a statement that the student, parent, or guardian has the ultimate choice of whether to accept the individualized optional education plan that is offered or to return to or remain in the regular education program of the school district attended.

c) Educational services that may include either:

- 1) An Optional Education Program that provides a modified instructional program that incorporates State academic standards and, as appropriate to the student's needs, work-based learning and career development, and is established by school board policy to serve as a part-time or full-time option in lieu of regular school attendance in conformance with Section 2-3.66 of the School Code and this Part; or
- 2) Supplemental services that provide students enrolled in the

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regular school program with supports (e.g., tutoring, mentoring, health services, home visits, counseling) that are needed to increase their attendance rates or prevent them from dropping out of school.

(Source: Added at 25 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)

## Section 205.40 Application Procedure and Content

It is the intention of the State Board of Education to approve truants' alternative and optional education programs for a three-year period. Funding for the second and third years of operation (i.e., beginning the year following the initial grant award) shall be contingent upon the availability of funds for the program, the grantee's progress toward meeting its objectives, and the evidence presented in the proposal that a sufficient need continues to exist for the program (see Section 205.40(f) of this Part).

a) The State Board of Education will issue a Request for Proposals (RFP) specifying the information that which applicants shall must include in their proposals proposal and requiring that proposals be submitted to the State Board of Education no later than the date specified in the RFP. The RFP which shall provide at least 45 forty-five (45) calendar days in which to submit proposals. Beginning with proposals which are approved for 1999-90; it is the intention of the State Board of Education to approve projects for a three-year period. Funding for the second and third years of operation will be contingent upon the availability of funds for the program and on the grantee's progress toward meeting its objectives (see Section 205.55).

b) Each RFP shall indicate the descriptive information (e.g., needs assessment, community-based planning procedures, indicators used to identify students for the program, program objectives and activities, individualized optional education plan development, means of evaluation) that initial applicants will be required to provide about their proposed programs. Initial applicants are those that did not receive funding under this Part for a student's alternative and optional education program in the year previous to an application or that are completing the last year in a three-year funding cycle. Each RFP shall identify any area or areas of high priority for the funding cycle. Each initial proposal must provide the following information:

1) A completed form "Truants' Alternative and Optional Education Program - Demographic Information" and an abstract of the proposal (not more than 260 words);

2) Comprehensive Planning

A) The applicant is required to demonstrate preparedness to make specific efforts to utilize available school social service agency business and other regional and social community services; coordination of program services

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involving personnel from school districts, social and community services agencies, business, parents or guardians, representative of courts, staff advisory groups, and others having responsibilities for the welfare of children, should be a major component of the proposed program. The applicant shall:

†) list all individuals involved in planning the proposed grants, Alternative and Optional Education Program, identify the organization, agency or group each represents, and describe the nature and extent of his/her involvement; and

††) describe in detail how the coordination of services for students at risk of school failure and/or dropouts will be carried out.

B) The applicant is required to describe in detail the nature and extent of existing truancy/dropout prevention services and including diagnostic, interventive, remediative services and education options that are available for use in the area. This description shall include an indication of which services need to be expanded or are lacking and need to be established.

C) The geographic area to be covered by the proposed program must be identified, including a list of the participating school districts.

B) The qualifications of professional staff, including certification status and the duties of each, must be identified.

B) The applicant shall describe the facilities to be used by the program.

3) Remediative/Interventive Services, Educational Options, and Diagnostic Procedures

A) The applicant shall indicate intent to offer both a truancy/dropout prevention program, intervention, remediative, interventive and/or supportive services and an educational option, e.g., an academic and/or vocational curriculum, or to offer one of these programs, and shall describe such proposed program and services.

B) The applicant shall describe the diagnostic procedure(s) to be used to determine the cause(s) of a student's being at risk of school failure. These procedures shall include, but need not be limited to, an interview with the youth, consultation with the youth's parent(s) or guardian(s), a review of the youth's academic history and current educational functioning, and an assessment of the youth's learning environment. Persons who will be involved in the above diagnostic procedures, e.g., guidance counselors, regional diagnostic center personnel, school psychologists, social workers, case workers or others, must be identified.

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C) The applicant shall list the indicators which will be used to identify students at risk of school failure, potential dropouts, and/or dropouts who will participate in the program. Specific criteria by which youth will be chosen to receive diagnostic, interventive or remediative services and/or educational options must be indicated.

4) Needs Assessment

A) The applicant shall describe the student's need for the proposed remediative/interventive services, and/or educational options.

B) The need so described must be documented with current Statistical and/or descriptive information/data.

5) Individualized Optional Education or Service Plans  
The applicant shall describe the procedures for developing a written individualized optional education plan or service plan for each student. Procedures for the development of a written optional education or service plan shall include the involvement of the student, the student's parent(s) or legal guardian(s) unless the student is 18 or more years old, and the appropriate school official(s). The plan must include:

A) learning objectives or individual outcomes such as increased school attendance, course credit, graduation, gains in achievement level, or employment;

B) assessment procedures to determine the degree to which the student is achieving his/her learning objectives or individual outcomes; and

C) an appropriate time period during which the student is expected to achieve those objectives/outcomes.

6) Statement of Program Objectives  
Specific objectives must be stated. Each objective must relate to the previously identified needs and must be stated in measurable terms.

7) Activity Statement(s)  
A concise description of activities corresponding to each objective must be presented. Activity statements must include indications of:

A) What will be done?

B) When each activity will be implemented and completed.

B) Who will conduct each activity, and

B) Who will be served by each activity.

8) Evaluation/Design

A) Formative Evaluation

The applicant shall describe the evaluation process for determining whether progress is being made toward achieving the program objectives.

B) Summative Evaluation

The applicant shall describe the evaluation process for determining success of the program. The evaluation must be

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designed so that it will document the services provided to individuals; report the degree to which the program completed the proposed objectives; and include qualitative data such as race and sex as well as descriptive statistics such as names served, attendance rates, and the degree to which truancy and/or chronic truancy was reduced, number of credits earned, number of students who graduated or successfully completed the G-E-B, and number of students who are employed.

- 9) Budget/Personnel Information  
The budget summary and payment schedule must be completed on the form provided. A budget breakdown, i.e., a detailed explanation of each line item of expenditure, must also be provided.

10) Assurances and Certification  
The applicant shall submit the assurances and certification forms attesting to the following:

- A) The applicant has the necessary legal authority to apply for and to receive the proposed grant.  
B) The activities and services for which assistance is sought under this program will be administered by or under the supervision of the applicant.  
C) In planning the program proposed in the application, there has been and in establishing and carrying out the program there will be participation of persons broadly representative of the cultural and educational resources of the area to be served, including persons representative of the interests of potential beneficiaries.  
B) No funds received under the grant shall be used to supplant funds normally budgeted for the planning of services of the same type.  
B) The project will be operated in compliance with all applicable state and federal laws, including but not limited to the Illinois Grant Funds Recovery Act (Ill. Rev. Stat. 1989, ch. 122, par. 1301 et seq.). The School Code (Ill. Rev. Stat. 1989, ch. 122, par. 1-1 et seq.) Title IX of the Education Amendments of 1972 (20 USC 1681 et seq.) the Illinois Human Rights Act (Ill. Rev. Stat. 1989, ch. 60, par. 1-10 et seq.) the Education of the Handicapped Act (20 USC 1481 et seq.) the Age Discrimination in Employment Act of 1967 (29 USC 621 et seq.) and Titles VI and VII of the Civil Rights Act of 1964 (42 USC 20001 et seq.) 20001 et seq.) and the applicant shall submit such reports as may be required.  
E) The filing of the application has been authorized by the governing body of the applicant, and the applicant's representative has been duly authorized to file the application; and to otherwise act as the authorized representative of the applicant.

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6) The applicant has not been barred from bidding for the grant as a result of a violation of Section 338-3 or 338-4 of the Criminal Code of 1961 (Ill. Rev. Stat. 1989, ch. 38, par. 338-3 or 338-4).

11) School districts submitting a proposal to establish an optional education program individually or jointly must include in the proposal a copy of the policy adopted by their board(s) of education to establish such a program.

C) Each RFP shall describe the proposal format that applicants will be required to follow (e.g., cover page, program staffing, proposal abstract, proposal narrative).

D) Each proposal shall include a budget summary and payment schedule and a narrative budget breakdown (i.e., a detailed explanation of each line item of expenditure), completed on forms provided by the State Board of Education.

E) Each proposal shall include a Certification and Assurances for Application and Award and a Drug-Free Workplace Certification, submitted on forms supplied by the State Board of Education.

F) Each proposal for renewal shall must contain at least the following:

1) a mid-year report summative evaluation of the current preceding year's program, documenting the services provided and describing the degree to which the grantee is achieving achieved its stated objectives;

2) an updated narrative description of the objectives, activities, timelines, evaluation procedures, and the personnel to be responsible for them in the renewal year, relating the objectives and activities proposed to the results to date, as described in the mid-year report required under subsection (f)(1) of this Section information applicable to the activities proposed for the renewal period as called for in subsections (b)(3)-(3)-(6)(7)-(7)-(9);

3) an updated budget summary and payment schedule, with narrative budget breakdown for the renewal year and for each of the items called for in subsections (b)(3)-(3)-(6)(7)-(7)-(9) and (d)-(d)-(9) either updated information applicable to the renewal period or a statement that the information originally provided remains accurate;

4) the assurances and certification forms referred to in subsection (e) of this Section, bearing a current signature and applicable to the renewal period. a narrative statement relating to the activities and objectives proposed for the renewal period to the evaluation results provided pursuant to subsection (c)(1); and the assurances and certification forms referred to in subsection (b)(3)-(3)-(6)(7)-(7)-(9) bearing a current signature and applicable to the renewal period;

D) Each proposal must state who is to implement the proposed program; the educational agency or another not-for-profit entity under contract to the educational agency as authorized in Section 2-3.06 of



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the School Code. Such contracts shall contain specific provisions limiting the delivery of goods and services under them to those authorized under the terms of the grant award issued by the State Board of Education to the eligible applicant.

g) Incomplete proposals will not be considered for funding.

(Source: Amended at 25 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)

## Section 205.50 Proposal Review and Approval Criteria---Initial Applications

- a) Proposals submitted in response to the Request for Proposal shall be evaluated in accordance with the following criteria:
- 1) trancy/dropout services, including services for chronic trancy, shall include preventive, diagnostic, interventive, and remedial services and shall have the following components:
    - A) a description of the procedures used to document the need for trancy/dropout prevention services and to develop the proposed program (this shall include identification of the individuals and/or groups involved in the process);
    - B) procedures and criteria by which youth will be chosen to receive diagnostic, interventive, and/or remediation services;
    - C) diagnostic procedures to be used to determine the cause(s) of trancy or dropping out of school (these procedures shall include, but need not be limited to, an interview with the student, consultation with the student's parent(s) or guardian(s), a review of the student's academic history and current educational functioning, and an assessment of the student's learning environment);
    - B) direct services aimed at preventing or coming out of remedial services aimed at preventing or dropping out of school; and
    - B) procedures for assessing the effectiveness of preventive diagnostic and remediation services.
  - 2) Optional education programs shall have the following components:
    - A) a description of the procedures used to document the need for optional education services and to develop the proposed program (this shall include identification of the individuals and/or groups included in the process);
    - B) procedures by which at-risk youth or dropouts will be identified for placement in the proposed optional education program;
    - C) procedures for developing individualized optional education plans (such procedures shall include the involvement of the student, the student's parent(s) or legal guardian(s) unless the student is 18 or more years old, and the appropriate school officials);

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- B) procedures for determining academic and/or vocational skills instruction to be provided;
  - E) a description of the optional education program including student academic and/or vocational skills learning outcomes time (full- or part-time) that the student will participate in the program, and the location or setting of the program; and
  - F) procedures for assessing the effectiveness of the optional education program in meeting the academic and/or vocational skills objectives of students as outlined in their individualized optional education plans.
- b) Information contained in proposals submitted in accordance with Section 205.40 of this Part will be reviewed by State Board of Education staff to determine that the information demonstrates compliance with Section 2-366 of the School Code and this Part:
- c) if the proposal is incomplete, State Board staff will send a written notice to applicants requesting that they supply the needed information. Such applicants must supply the requested information within thirty (30) calendar days of their receipt of said notice.
  - ad) Proposals submitted for initial funding under this Part shall be evaluated in accordance with complete program proposal applications will be reviewed and rank-ordered by State Board staff on the basis of the following criteria and points:
    - 1) The program proposal contains a statement of need, objectives and activities, and an evaluation design, and complies with all other requirements requested in the Request for Proposal--40 points.
    - 2) The program proposal demonstrates that the services to be provided are designed to prevent trancy and dropping out of school through diagnostic intervention and/or remediation services, and/or are designed to meet the academic and/or vocational skills needs of at-risk students or dropouts who will be served by the program--35 points.
    - 3) There is sufficient need for the program/services, as evidenced by the very number of and proportion of at-risk students identified as eligible for program services (see Section 205.20(b) of this Part). Chronic trancy students dropping out of school and dropouts in the geographic area to be served--(20 points).
    - 2) Criteria and indicators for identifying students who are eligible for the program are clearly established and likely to target those students most in need of services. (20 points)
    - 3) Program objectives and activities are well-defined, linked to identified needs, and likely to lead to improved outcomes for the students served in the program. (20 points)
    - 4) The program is cost-effective as evidenced by the cost of proposed services in relation to the numbers to be served and the services to be provided. - [5 20 points].
    - 5) The evaluation strategies will effectively gauge the success of

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the program and yield sufficient data that can be used to improve the program. (10 points)

- 6) The proposal demonstrates strategies, other than those routinely offered by the regular school program, that will be effective in decreasing the dropout rate and increasing school attendance. (10 points)

- b) Proposals submitted for a renewal period shall be evaluated in accordance with the following criteria:

- 1) The evaluation of the current year's project indicates that its stated objectives are being met, that the project has been conducted in conformance with the proposal approved by the State Superintendent of Education, and that a sufficient need continues to exist for the grant's alternative and optional education program; or
- 2) In instances where certain objectives of the project are not being met, the grantee has described the relative status of each such objective, the reason(s) for incomplete achievement, and either:
  - i) the steps to be taken to ensure that the objective will be met during the renewal period, if the objective remains a valid part of the proposal for renewal; or
  - ii) if the grantee has determined that the objective should be deleted from its plan or altered in light of the previous year's experience, then the grantee has provided its rationale for such deletion or change and has described how the program's goals for the renewal period will be met in light of the change.

- c) The selection of proposals for funding may be based in part on geographic distribution and/or the need to provide resources to public school districts and communities with varying demographic characteristics.
- d) Priority consideration may be given to proposals with specific areas of emphasis, as identified by the State Board of Education in a particular RFP.
- e) The State Superintendent of Education will make final determinations in accordance with the criteria stated in subsections (a) and (b) subsection (d) of this Section.

(Source: Amended at 25 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)

Section 205.55 Proposal Review and Approval Criteria - Renewal Applications (Repealed)

Proposals submitted for a renewal period shall be evaluated in accordance with the following criteria:

- a) The evaluation of the previous year's project indicates that its stated objectives have been met and that the project has been

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conducted in conformance with the application approved by the State Superintendent of Education; or

- b) in instances where certain of a project's objectives have not been met, the grantee has described the relative status of each such objective, the reason(s) for incomplete achievement, and either:
  - i) the steps to be taken to ensure that the objective will be met during the renewal period; if the objective remains a valid part of the proposal for renewal; or
  - ii) if the grantee has determined that the objective should be deleted from its plan or altered in light of the previous year's experience, the grantee has provided its rationale for such deletion or change and has described how the program's goals for the renewal period will be met in light of the change.

(Source: Repealed at 25 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)

Section 205.60 Allocation of Funds

The State Superintendent of Education shall determine the amount of individual grant awards on the basis of the following criteria. The final award amounts will be based on these criteria following negotiation with the grant recipient:

- a) the total funds appropriated for truants' alternative and optional education programs;
- b) the program needs, resources, and amounts requested in the top-ranked proposals determined pursuant to Section 205.50(a) and (b) of this Part Section 205.50(d); and
- c) the need to assure delivery of truancy prevention services and truants' alternative and optional education programs on a statewide basis and in a manner that will have the greatest impact in preventing truancy and students from dropping out of school.

(Source: Amended at 25 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)

Section 205.70 Terms of the Grant

Each RFP shall inform potential recipients of the terms and conditions that apply to their receipt and use of grant funds under this program, including at least the following:

- a) All grants issued under this Part shall be governed by the Illinois Grant Funds Recovery Act [30 ILCS 705] (433-Rev-Stat-1989, ch-127, par-2361-et-seq.).
- b) Applicants may be asked to clarify certain aspects of their proposals. A negotiated and finalized proposal returned to the applicant, with an authorized signature affixed to the cover page, will constitute an approved grant agreement with the State Board of Education. The time period of the grant shall run from September 1 of the calendar year or

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from a date to be negotiated through August 31 of the following calendar year.

c) Orders for payment will be submitted to the Office of the Comptroller by the State Board of Education according to a negotiated payment schedule. Payments may be reduced from scheduled amounts if periodic reports show excessive cash on hand. Successful applicants shall submit interim and final reports (by the end of February and the end of the grant period, respectively) specifying:

- 1) diagnostic services provided;
- 2) remediation or intervention services provided;
- 3) truancy prevention services/activities provided;
- 4) the extent to which program objectives have been accomplished;
- 5) descriptive statistics (e.g., attendance data; number of student contacts; home visits; number of referrals to social service agencies and other specialized services; and
- 6) any similar program related information that the State Superintendent of Education may request upon 30 days written notice.

d) Recipients of grant awards shall maintain records on program and fiscal activities for a period of three years following the end of the grant period; however, if there are outstanding audit exceptions, records shall be retained until such exceptions are closed out. Such records include fiscal accounting for all monies in accordance with 23 Ill. Adm. Code 110 (Program Accounting Manual) and the program assessment and final report specified in subsection (c) of this Section. An audit report which includes a certified opinion and statement of receipts and disbursements compared to the approved budget must be submitted to the State Board no later than 45 days after the end of the contract period.

de) The grantee may operate its own program or enter into a subcontract with another not-for-profit entity to implement the program. However, all program responsibilities are to be retained by the grantee to ensure compliance with the terms and conditions of the grant. All subcontracting must be documented and must have approval of the State Superintendent of Education. Approval of subcontracts will be subject to the same criteria as are applied to the original project application. The following information is required if any subcontracting is to be utilized:

- 1) Name and address of subcontractor;
- 2) Need/purpose for subcontracting;
- 3) Measurable and time-specific services to be provided;
- 4) Associated costs; i.e., amount to be paid under the contract; and
- 5) Projected number of children to be served.

ef) Grant recipients must submit a final project report to the State Board of Education within 30 days after the ending date of the grant period. All grant funds shall be used exclusively for the purposes stated in the approved proposal.

f) An approved budget Payments from the State Board of Education to

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grantees will be made according to a negotiated payment schedule. Payments will not vary from the schedule unless the quarterly reports show excessive cash on hand at which time payments will be reduced proportionally. Amounts projected for each month are expected to be a reflection of need for that month and not simply the total budget divided by the number of months in the project. Following negotiations, contract budgets may be amended by completing an amendment to the budget summary and payment schedule form to show the new amounts required and attaching an explanation for the changes. Supplementary documentation showing variances and justifications. A budget amendment is necessary whenever an approved individual line item changes by more than \$500 or 10% (whichever is larger) from the approved budget. Changes will be approved if the proposed distribution of resources or activities would have been approvable within the original application.

g) The annual REP shall indicate the proportion of grant funds that can be used for administrative expenses.

(Source: Amended at 25 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)

## Section 205.80 Notification of Grant Awards (Repealed)

Notification of grant awards for approved proposals will be made not later than forty-five (45) calendar days after the amount of the appropriation for this program is determined.

(Source: Repealed at 24 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)



## HEALTH FACILITIES PLANNING BOARD

## NOTICE OF PROPOSED AMENDMENTS

- 1) Heading of the Part: Health Facilities Planning Financial and Economic Feasibility Review

- 2) Code Citation: 77 Ill. Adm. Code 1120

- 3) Section Number: Proposed Action:

1120.10 Amendment

1120.130 Amendment

1120.310

- 4) Statutory Authority: Illinois Health Facilities Planning Act [20 ILCS 3960]

- 5) A Complete Description of the Subjects and Issues Involved: Changes are proposed to revise the financial review criteria to include the evaluation of health and fitness centers by health care facilities. The proposal includes an expanded definition of debt financing, as well as requiring documentation on potential tax advantages of such transactions.

- 6) Will this rulemaking replace any emergency rulemaking currently in effect? No

- 7) Does this rulemaking contain an automatic repeal date? No

- 8) Does this rulemaking contain incorporations by reference? No

- 9) Are there any other proposed rulemakings pending on this Part? No

- 10) Statement of Statewide Policy Objectives: This rulemaking neither creates nor expands a State mandate.

- 11) Time, Place, and Manner in which interested persons may comment on this proposed rulemaking: Interested persons may present their comments concerning this rulemaking by writing, within 45 days after this issue of the Illinois Register, to:

Donald Jones  
Illinois Health Facilities Planning Board  
Illinois Department of Public Health  
Division of Facilities Development  
525 West Jefferson Street, Second Floor  
Springfield, Illinois 62761-0001  
(217) 782-3516  
(217) 785-4308 (fax)  
800-547-0466 (TTY - for hearing impaired only)  
E-mail: [djones@lph.state.il.us](mailto:djones@lph.state.il.us)

All written comments received within 45 days of this issue of the Illinois

## HEALTH FACILITIES PLANNING BOARD

## NOTICE OF PROPOSED AMENDMENTS

Register will be considered.

A public hearing will be held on Wednesday, November 15, 2000, at 1:30 p.m. at the Hilton Hotel, 700 East Adams Street, Springfield, Illinois. The hearing will be for the sole purpose of gathering public comment on the proposed amendments. Persons interested in presenting testimony at this hearing are advised that the State Board will follow these procedures in the conduct of the hearing:

- 1) Each person presenting oral testimony is requested to provide to the State Board a written (preferably typed) copy of such testimony at the time the oral testimony is presented.

- 2) No person will be recognized to speak for a second time until all persons wishing to testify have done so. The State Board may limit the time the hearing is open and limit the time of individual testimony based upon the number of persons wishing to testify. All testimony shall conclude at the specified time except that an individual in the midst of presenting testimony shall be allowed to complete his/her testimony.

- 3) In order to provide for a balanced presentation of views and to facilitate the orderly conduct of the hearing, the State Board may impose such other rules of procedure, including the order of call of witnesses, as necessary.

This rulemaking may have an impact on small businesses. In accordance with Sections 1-75 and 5-30 of the Illinois Administrative Procedure Act, any small business may present its comments in writing to Donald Jones at the above address.

Any small business (as defined in Section 1-75 of the Illinois Administrative Procedure Act) commenting on this rulemaking shall indicate its status as such, in writing, in its comments.

- 12) Initial Regulatory Flexibility Analysis:

- A) Types of small businesses, small municipalities and not for profit corporations affected: Health care facilities that meet the definition of small business or not for profit corporations

- B) Reporting, bookkeeping or other procedures required for compliance: None

- C) Types of professional skills necessary for compliance: None

- 13) Regulatory Agenda on which this rulemaking was summarized: This rulemaking was not included on either of the two most recent regulatory agendas

HEALTH FACILITIES PLANNING BOARD

NOTICE OF PROPOSED AMENDMENTS

because: it was not anticipated.

The full text of the Proposed Amendments begins on the next page:

HEALTH FACILITIES PLANNING BOARD

NOTICE OF PROPOSED AMENDMENTS

TITLE 77: PUBLIC HEALTH  
CHAPTER 11: HEALTH FACILITIES PLANNING BOARD  
SUBCHAPTER b: OTHER BOARD RULES

PART 1120

HEALTH FACILITIES PLANNING FINANCIAL AND ECONOMIC FEASIBILITY REVIEW

SUBPART A: STATUTORY AUTHORITY, DEFINITIONS, APPLICABILITY AND REVIEW REQUIREMENTS

Section  
1120.10  
1120.20

Statutory Authority and Definitions  
Applicability and Review Requirements

SUBPART B: INFORMATION REQUIREMENTS

Section  
1120.110  
1120.120  
1120.130

Project and Related Cost Data  
Information Requirements for Financial Feasibility  
Information Requirements for Economic Feasibility

SUBPART C: FINANCIAL FEASIBILITY REVIEW CRITERIA

Section  
1120.210

Financial Feasibility Review Criteria

SUBPART D: ECONOMIC FEASIBILITY REVIEW CRITERIA

Section  
1120.310

Economic Feasibility Review Criteria

APPENDIX A. Financial and Economic Review Standards

AUTHORITY: Implementing and authorized by the Illinois Health Facilities Planning Act [20 ILCS 3960].

SOURCE: Emergency amendments at 16 Ill. Reg. 13132, effective August 4, 1992, for a maximum of 150 days; emergency expired on January 1, 1993; adopted at 17 Ill. Reg. 4431, effective March 22, 1993; recodified at 20 Ill. Reg. 2596; amended at 21 Ill. Reg. 15872, effective January 1, 1998; amended at 24 Ill. Reg. 6052, effective April 7, 2000; amended at 25 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_.

SUBPART A: STATUTORY AUTHORITY, DEFINITIONS, APPLICABILITY AND REVIEW REQUIREMENTS

Section 1120.10 Statutory Authority and Definitions

HEALTH FACILITIES PLANNING BOARD  
NOTICE OF PROPOSED AMENDMENTS

a) Statutory Authority

This Part is filed pursuant to Section 12 of the Illinois Health Facilities Planning Act (Act) [20 ILCS 3960/12]. A public hearing on this Part was held in accordance with the provisions of Section 12 of the Act. The Executive Secretary maintains a record of the public hearing on this Part. Copies of the public hearing record are available for inspection at the offices of the State Board at 525 West Jefferson Street, Springfield, IL 62761.

b) Definitions

- 1) "Capital Expenditure" means an expenditure as defined in the Act [20 ILCS 3960/3] and includes expenditures made by, through, or on behalf of a health care facility as specified at 77 Ill. Adm. Code 1130.
- 2) "Debt Financing" means all or any portion of project costs financed through borrowing. Leasing is, for purposes of this Part, considered to be borrowing except to the extent that such leasing and lease payments are for space:
  - A) used exclusively for patient related services limited to cardiac rehabilitation, physical therapy and related instructional and educational programs;
  - B) located, except for the leased space, in a facility owned, managed and operated by an unrelated party;
  - C) the use of which is not subject to any membership fee and is not otherwise restricted on the basis of membership.

STATE BOARD NOTE: Portions of lease payments which are for service, insurance, or other noncapital costs are not considered borrowing.

- 3) "Economically Feasible" means the costs of financing, constructing, acquiring, and operating a proposed project are reasonable and the expected impact of the project's operating and capital costs on the overall costs of health care are reasonable.
- 4) "Estimated Total Project Cost" means the dollar amount of all expenditures or other transactions required to complete a project. Such amount includes all items that are to be capitalized and also includes the fair market value of any items which may be acquired through lease, donation, gift or other means.
- 5) "Fair Market Value" means the dollar value of a project or any component of a project that is accomplished by lease, donation, gifts or any other means which would have been required for purchase, construction, or acquisition.
- 6) "Financially Feasible" means that funds are available or will be obtained that are equal to or in excess of the estimated total project and related costs without jeopardizing the applicant's financial viability.

(Source: Amended at 25 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)

HEALTH FACILITIES PLANNING BOARD  
NOTICE OF PROPOSED AMENDMENTS

SUBPART B: INFORMATION REQUIREMENTS

Section 1120.130 Information Requirements for Economic Feasibility

- a) Bond Rating or Historical Financial Statements  
The applicant must provide for the healthcare facility or for the person who controls the healthcare facility) either the most recent bond rating (that must be less than two years old) from Fitch's, Moody's, or Standard and Poor's rating agencies that documents a rating of "A" or better or provide the most recent three years' audited financial statements that include the following:
  - 1) Balance sheet;
  - 2) Income statement;
  - 3) Changes in fund balance; and
  - 4) Change in financial position.
- b) Projected Capital Costs  
The applicant must provide the annual projected capital costs (depreciation, amortization, and interest expense) for:
  - 1) The first full fiscal year after project completion; or
  - 2) The first full fiscal year when the project achieves or exceeds target utilization pursuant to 77 Ill. Adm. Code 1100, whichever is later.
- c) Projected Operating Costs  
The applicant must provide projected operating costs (excluding depreciation and stated in current dollars based on the full-time equivalents (FTEs) and other resource requirements) for the first full fiscal year after project completion or the first full fiscal year when the project achieves or exceeds target utilization pursuant to 77 Ill. Adm. Code 1100, whichever is later, including:
  - 1) Annual operating costs; and
  - 2) Annual operating costs change (increase or decrease) attributable to the project.
- d) Tax Advantage Pro Forma  
In all instances where applicant anticipates or can reasonably anticipate operating with a tax advantage over private for-profit health and fitness clubs, the financial information submitted pursuant to the requirements of Section 1120.130 must be in dual formats, one reflecting the required financial information with the anticipated tax advantages and another reflecting the required information without the anticipated tax advantages.

(Source: Amended at 25 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)

SUBPART D: ECONOMIC FEASIBILITY REVIEW CRITERIA

Section 1120.310 Economic Feasibility Review Criteria



## HEALTH FACILITIES PLANNING BOARD

## NOTICE OF PROPOSED AMENDMENTS

- a) Reasonableness of Financing Arrangements--Review Criterion  
This criterion is not applicable if the applicant has documented a bond rating of "A" or better pursuant to Section 1120.210. An applicant that has not documented a bond rating of "A" or better must document that the project and related costs will be:
- 1) funded in total with cash and equivalents including investment securities, unrestricted funds, and funded depreciation as currently defined by the Medicare regulations (42 USC 1395); or
  - 2) funded in total or in part by borrowing because:
    - A) a portion or all of the cash and equivalents must be retained in the balance sheet asset accounts in order that the current ratio does not fall below 2.0 times; or
    - B) borrowing is less costly than the liquidation of existing investments and the existing investments being retained may be converted to cash or used to retire debt within a 60 day period. The applicant must submit a notarized statement signed by two authorized representatives of the applicant entity (in the case of a corporation, one must be a member of the board of directors) that attests to compliance with this requirement.
- b) Conditions of Debt Financing--Review Criterion  
The applicant must certify that the selected form of debt financing the project will be at the lowest net cost available or if a more costly form of financing is selected, that form is more advantageous due to such terms as prepayment privileges, no required mortgage, access to additional indebtedness, term (years) financing costs, and other factors. In addition, if all or part of the project involves the leasing of equipment or facilities, the applicant must certify that the expenses incurred with leasing a facility and/or equipment are less costly than constructing a new facility or purchasing new equipment. Certification of compliance with the requirements of this criterion must be in the form of a notarized statement signed by two authorized representative (in the case of a corporation, one must be a member of the board of directors) of the applicant entity.
- c) Reasonableness of Project and Related Costs--Review Criterion  
1) Construction and Modernization Costs  
Construction and modernization costs per square foot for non-hospital based ambulatory surgical treatment centers and for renal dialysis for the developmentally disabled, and for chronic renal dialysis treatment centers projects shall not exceed the standards detailed in Appendix A of this Part unless the applicant documents construction constraints or other design complexities and provides evidence that the costs are similar or consistent with other projects that have similar constraints or complexities. For all other projects, construction and modernization costs per square foot shall not exceed the adjusted (for inflation, location, economies of scale and mix of service) third quartile as provided for in the Means Building Construction

## HEALTH FACILITIES PLANNING BOARD

## NOTICE OF PROPOSED AMENDMENTS

- Cost Data publication unless the applicant documents construction constraints or other design complexities and provides evidence that the costs are similar or consistent with other projects that have similar constraints or complexities.
- 2) Contingencies (stated as a percentage of construction costs for the stage of architectural development) shall not exceed the standards detailed in Appendix A of this Part unless the applicant documents construction constraints or other design complexities and provides evidence that the costs are similar or consistent with other projects that have similar constraints or complexities. Contingencies shall be for construction or modernization only and shall be included in the cost per square foot calculation.
- STATE BOARD AGENCY NOTE: If, subsequent to permit issuance, contingencies are proposed to be used for other line item costs, an alteration to the permit (as detailed in 77 Ill. Adm. Code 1130.750) must be approved by the State Board prior to such use.
- 3) Architectural Fees  
Architectural fees shall not exceed the fee schedule standards detailed in Appendix A of this Part unless the applicant documents construction constraints or other design complexities and provides evidence that the costs are similar or consistent with other projects that have similar constraints or complexities.
  - 4) Major Medical and Movable Equipment  
A) For each piece of major medical equipment, the applicant must certify that the lowest net cost available has been selected, or if not selected, that the choice of higher cost equipment is justified due to such factors as, but not limited to, maintenance agreements, options to purchase, or greater diagnostic or therapeutic capabilities.  
B) Total movable equipment costs shall not exceed the standards for equipment as detailed in Appendix A of this Part unless the applicant documents construction constraints or other design complexities and provides evidence that the costs are similar or consistent with other projects that have similar constraints or complexities.
  - 5) Other Project and Related Costs  
The applicant must document that any preplanning, acquisition, site survey and preparation costs, net interest expense and other estimated costs do not exceed industry norms based upon a comparison with similar projects that have been reviewed.
- d) Projected Operating Cost--Review Criterion  
The applicant must provide the projected direct annual operating costs (in current dollars per equivalent patient day or unit of service) for the first full fiscal year after project completion or the first full fiscal year when the project achieves or exceeds target utilization

## HEALTH FACILITIES PLANNING BOARD

## NOTICE OF PROPOSED AMENDMENTS

pursuant to 77 Ill. Adm. Code 1100, whichever is later. Direct costs means the fully allocated costs of salaries, benefits, and supplies for the service.

- e) Total effect of the Project on Capital Costs--Review Criterion  
The applicant must provide the total projected annual capital costs (in current dollars per equivalent patient day) for the first full fiscal year after project completion or the first full fiscal year when the project achieves or exceeds target utilization pursuant to 77 Ill. Adm. Code 1100, whichever is later.

- f) Non-patient Related Services--Review Criterion  
The applicant must document that projects involving non-patient related services (doctors' offices, parking garages, day care centers, independent living units, apartments, health and fitness centers, etc.) will be self-supporting and not result in increased charges to patients or that increased charges to patients are justified based upon such factors as, but not limited to, a cost benefit or other analysis which demonstrates that the project will improve the applicant's financial viability. For purposes of determining whether any project involving a health and fitness center will be self-supporting, applicant must submit the financial information required in Section 1120.130. Applicant's application shall not be deemed complete until such information is submitted.

(Source: Amended at 25 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)

## HEALTH FACILITIES PLANNING BOARD

## NOTICE OF PROPOSED AMENDMENTS

- 1) Heading of the Part: Health Facilities Planning Procedural Rules

- 2) Code Citation: 77 Ill. Adm. Code 1130

- 3) Section Number: Proposed Action:  
1130.140 Amendment  
1130.210 Amendment  
1130.310 Amendment  
1130.620 Amendment  
1130.630 Amendment  
1130.640 Amendment  
APPENDIX A

- 4) Statutory Authority: Illinois Health Facilities Planning Act [20 ILCS 3960]

- 5) A Complete Description of the Subjects and Issues Involved: Changes are proposed to revise the State Board's review criteria to include the evaluation of health and fitness centers by health care facilities. The proposal includes definitions for "by or on behalf of", "health and fitness center", "out-of-state facility", "Non-clinical service area" and a revised definition for "Construction or Modification". The proposal will also revise the Capital Expenditure and Major Medical Equipment thresholds and establish a threshold for health and fitness centers as mandated by Public Act 91-782.

- 6) Will this rulemaking replace any emergency rulemaking currently in effect?  
No

- 7) Does this rulemaking contain an automatic repeal date? No

- 8) Does this rulemaking contain incorporations by reference? No

- 9) Are there any other proposed rulemakings pending on this Part? Yes

Section Numbers	Proposed Action	Illinois Register Citation
1130.410	Amendment	24 Ill. Reg. 7091, 5/12/00
1130.510	Amendment	24 Ill. Reg. 7091, 5/12/00
1130.520	Amendment	24 Ill. Reg. 7091, 5/12/00
1130.541	Amendment	24 Ill. Reg. 7091, 5/12/00
1130.542	Amendment	24 Ill. Reg. 7091, 5/12/00
1130.543	Amendment	24 Ill. Reg. 7091, 5/12/00
1130.544	Amendment	24 Ill. Reg. 7091, 5/12/00
1130.545	Amendment	24 Ill. Reg. 7091, 5/12/00
1130.546	Amendment	24 Ill. Reg. 7091, 5/12/00
1130.547	Amendment	24 Ill. Reg. 7091, 5/12/00
1130.548	Amendment	24 Ill. Reg. 7091, 5/12/00
1130.549	Amendment	24 Ill. Reg. 7091, 5/12/00

## HEALTH FACILITIES PLANNING BOARD

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1130.550 Amendment 24 Ill. Reg. 7091, 5/12/00  
 1130.560 Amendment 24 Ill. Reg. 7091, 5/12/00  
 1130.570 Amendment 24 Ill. Reg. 7091, 5/12/00  
 1130.910 Amendment 24 Ill. Reg. 13783, 9/15/00

10) Statement of Statewide Policy Objectives: This rulemaking neither creates nor expands a State mandate.

11) Time, Place and Manner in which Interested persons may comment on this proposed rulemaking: Interested persons may present their comments concerning this rulemaking by writing, within 45 days after this issue of the *Illinois Register*, to:

Donald Jones  
 Illinois Health Facilities Planning Board  
 Illinois Department of Public Health  
 Division of Facilities Development  
 525 West Jefferson Street, Second Floor  
 Springfield, Illinois 62761-0001  
 (217) 782-3516  
 (217) 785-4308 (fax)  
 800-547-0466 (TDD - for hearing impaired only)  
 E-mail: djones@lph.state.il.us

All written comments received within 45 days of this issue of the *Illinois Register* will be considered.

A public hearing will be held on Wednesday, November 15, 2000, at 1:30 p.m. at the Hilton Hotel, 700 East Adams Street, Springfield, Illinois. The hearing will be for the sole purpose of gathering public comment on the proposed amendments. Persons interested in presenting testimony at this hearing are advised that the State Board will follow these procedures in the conduct of the hearing:

- 1) Each person presenting oral testimony is requested to provide to the State Board a written (preferably typed) copy of such testimony at the time the oral testimony is presented.
- 2) No person will be recognized to speak for a second time until all persons wishing to testify have done so. The State Board may limit the time the hearing is open and limit the time of individual testimony based upon the number of persons wishing to testify. All testimony shall conclude at the specified time except that an individual in the midst of presenting testimony shall be allowed to complete his/her testimony.
- 3) In order to provide for a balanced presentation of views and to facilitate the orderly conduct of the hearing, the State Board may

## HEALTH FACILITIES PLANNING BOARD

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impose such other rules of procedure, including the order of call of witnesses, as necessary.

This rulemaking may have an impact on small businesses. In accordance with Sections 1-75 and 5-30 of the Illinois Administrative Procedure Act, any small business may present its comments in writing to Donald Jones at the above address.

Any small business (as defined in Section 1-75 of the Illinois Administrative Procedure Act) commenting on this rulemaking shall indicate its status as such, in writing, in its comments.

## 12) Initial Regulatory Flexibility Analysis:

A) Types of small businesses, small municipalities and not for profit corporations affected: Health care facilities that meet the definition of small business or not for profit corporations

B) Reporting, bookkeeping or other procedures required for compliance: None

C) Types of professional skills necessary for compliance: None

13) Regulatory Agenda on which this rulemaking was summarized: This rulemaking was not included on either of the two most recent Regulatory Agendas because: it was not anticipated.

The full text of the Proposed Amendments begin on the next page:



## HEALTH FACILITIES PLANNING BOARD

## NOTICE OF PROPOSED AMENDMENTS

TITLE 77: PUBLIC HEALTH  
CHAPTER II: HEALTH FACILITIES PLANNING BOARD  
SUBCHAPTER b: OTHER BOARD RULES

## PART 1130

## HEALTH FACILITIES PLANNING PROCEDURAL RULES

## SUBPART A: AUTHORITY, PURPOSE AND DEFINITIONS

Section	
1130.110	Statutory Authority/Applicability
1130.120	Public Hearings
1130.130	Purpose
1130.140	Definitions
1130.150	Incorporated Materials

## SUBPART B: WHO IS SUBJECT TO THE HEALTH FACILITIES PLANNING ACT

Section	
1130.210	Persons Subject to the Act
1130.220	Necessary Parties to the Application for Permit or Exemption

## SUBPART C: TRANSACTIONS SUBJECT TO REVIEW

Section	
1130.310	Transactions Subject to Review

## SUBPART D: TRANSACTIONS WHICH ARE EXEMPT FROM REVIEW

Section	
1130.410	Transactions Which Are Exempt from Review

## SUBPART E: PROCEDURAL REQUIREMENTS FOR EXEMPTIONS

Section	
1130.510	Requirements for Exemptions Involving the Acquisition of Major Medical Equipment
1130.520	Requirements for Exemptions Involving the Change in Ownership of a Health Care Facility
1130.530	Requirements for Exemptions Involving Health Maintenance Organizations (Repealed)
1130.540	Requirements for Exemptions Involving Discontinuation
1130.541	Requirements for Exemptions for Combined Facility Licensure
1130.542	Requirements for Exemptions for Temporary Use of Beds for Demonstration Programs
1130.543	Requirements for Exemption for Equipment to be Acquired By or on Behalf of a Health Care Facility
1130.544	Requirements for Exemption for the Addition of Dialysis Stations

## HEALTH FACILITIES PLANNING BOARD

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Agency Processing of an Application for Exemption  
State Board Action  
Validity of an Exemption

## SUBPART F: PROCEDURAL REQUIREMENTS FOR THE REVIEW AND PROCESSING OF APPLICATIONS FOR PERMIT

Section	
1130.610	Duration of the Review Period and Time Frames
1130.620	Consultation, Classification, Completeness Review, and Review Procedures
1130.630	Agency Actions During the Review Period
1130.640	Extension of the Review Period Prior to Initial State Board Action
1130.650	Modification of an Application
1130.660	Approval of an Application
1130.670	Notice of Intent-to-Deny an Application
1130.680	Denial of an Application

## SUBPART G: PERMIT VALIDITY, REPORTING REQUIREMENTS AND REVOCATION

Section	
1130.710	Validity of Permits
1130.720	Obligation
1130.730	Extension of the Obligation Period
1130.740	Renewal of a Permit
1130.750	Alteration of a Project for which a Permit Has Been Issued
1130.760	Annual Progress Reports
1130.770	Project Completion, Final Realized Costs and Cost Overruns
1130.780	Revocation of a Permit
1130.790	Penalties, Fines and Sanctions Mandated in the Illinois Health Facilities Planning Act for Non-compliance with the Act and the State Board's Rules

## SUBPART H: DECLARATORY RULINGS

Section	
1130.810	Declaratory Rulings

## APPENDIX A Annual Inflation Adjustments to Review Thresholds

AUTHORITY: Implementing and authorized by the Illinois Health Facilities Planning Act [20 ILCS 3960].

SOURCE: Adopted at 14 Ill. Reg. 7183, effective May 1, 1990; emergency amendment at 15 Ill. Reg. 4787, effective March 18, 1991, for a maximum of 150 days; amended at 15 Ill. Reg. 9731, effective June 17, 1991; emergency amendments at 16 Ill. Reg. 13153, effective August 4, 1992, for a maximum of 150 days; emergency expired January 1, 1993; amended at 17 Ill. Reg. 4448,

## HEALTH FACILITIES PLANNING BOARD

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effective March 24, 1993; amended at 17 Ill. Reg. 5882, effective March 26, 1993; amended at 19 Ill. Reg. 2972, effective March 1, 1995; expedited correction at 21 Ill. Reg. 3753, effective March 1, 1995; recodified at 20 Ill. Reg. 2597; emergency amendment at 21 Ill. Reg. 12671, effective September 2, 1997, for a maximum of 150 days; emergency expired January 30, 1998; amended at 23 Ill. Reg. 2911, effective March 15, 1999; emergency amendment at 23 Ill. Reg. 3835, effective March 15, 1999, for a maximum of 150 days; amended at 23 Ill. Reg. 7752, effective July 9, 1999; amended at 24 Ill. Reg. 6013, effective April 7, 2000; amended at 25 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_.

## SUBPART A: AUTHORITY, PURPOSE AND DEFINITIONS

## Section 1130.140 Definitions

Definitions pertaining to program components can be found in the Act and in 77 Ill. Adm. Code 1100 and 1110. Definitions which will assist in the understanding of this Part are presented below.

"Alteration" means any revision or change to a project as detailed in the application that occurs after State Board issuance of the permit. The site of the proposed project or the person(s) who is (are) the permit holder cannot be altered.

"Applicant" means a person(s) as defined in the Illinois Health Facilities Planning Act (20 ILCS 3960/31) who applies for a permit or exemption to construct or modify a health care facility or to acquire major medical equipment. See 77 Ill. Adm. Code 1130.220 to determine what parties are necessary for an application.

"Authorized Representative" means a person who has authority to act on behalf of the legal entity or person that is the applicant or permit holder. Authorized representatives are: in the case of a corporation, any two of its officers or members of its board of directors; in the case of a limited liability company, any two of its managers or members (or the sole manager or member when two or more managers or members do not exist); in the case of a partnership, two of its general partners (or the sole general partner when two or more general partners do not exist); in the case of estates and trusts, two of its beneficiaries (or the sole beneficiary when two or more beneficiaries do not exist); and in the case of a sole proprietor, the individual that is the proprietor.

"By or on Behalf of" means and includes any parent, affiliate or subsidiary of a health care facility or such other facility to which the phrase relates. When the term refers to a health and fitness center, it means and includes any parent, affiliate or subsidiary of such health and fitness center and shall also encompass, not by way of

## HEALTH FACILITIES PLANNING BOARD

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limitation but by way of example, any agreement or arrangement the result of which, directly or indirectly, whether through loans, guarantees, pledges of collateral, lease arrangements, management contracts, letters of credit or the like, is the construction, operation, use, benefit or management of the health and fitness center of a health care facility or any parent, affiliate or subsidiary of such health care facility.

"Capital Expenditure" means an expenditure made by or on behalf of a health care facility (as such a facility is defined in the Act), which, under generally accepted accounting principles, is not properly chargeable as an expense of operation and maintenance, or is made to obtain by lease or comparable arrangement any facility or part thereof or any equipment for a facility or part and which exceeds the capital expenditure minimum. For purposes of this definition, the cost of any studies, surveys, designs, plans, working drawings, specifications, and other activities essential to the acquisition, improvement, expansion, or replacement of any plant or equipment with respect to which an expenditure is made shall be included in determining if such expenditure exceeds the capital expenditure minimum. Donations of equipment or facilities to a health care facility which if acquired directly by such facility would be subject to review under the Act shall be considered capital expenditures, and a transfer of equipment or facilities for less than fair market value shall be considered a capital expenditure if a transfer of the equipment or facilities at fair market value would be subject to review. [20 ILCS 3960/31]

"Capital Expenditure Minimum" means the dollar amount or value which would require a permit for capital projects and major medical equipment. Capital expenditure minimums are annually adjusted to reflect the increase in construction costs due to inflation per Section 1130.310.

"Certified" or "Certification" means approval for a facility to receive reimbursement under Title XVIII and/or XIX of the Social Security Act (42 USCA 1395x).

"Change of Ownership" means a change in the person who has operational control of an existing health care facility or a change in the person who has ownership or control of a health care facility's physical plant and capital assets. A change of ownership is indicated by, but not limited to, the following transactions: sale, transfer, acquisition, leases, change of sponsorship or other means of transferring control. Examples of change of ownership include:

a transfer of stock or assets resulting in a person obtaining majority interest (i.e., over 50%) in the person who is licensed

## HEALTH FACILITIES PLANNING BOARD

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or certified (if the facility is not subject to licensure), or in the person who owns or controls the health care facility's physical plant and capital assets; or

the issuance of a license by IDPH to a person different from the current licensee; or

for facilities not subject to licensing, the issuance of a provider number to a different person by certification agencies that administer Titles XVIII and XIX of the Social Security Act; or

a change in the membership or sponsorship of a not-for-profit corporation or a change of 50% or more of the voting members of a not-for-profit corporation's board of directors, during any consecutive 12 month period, that controls a health care facility's operations, license, certification (when the facility is not subject to licensing) or physical plant and capital assets; or

a change in the sponsorship or control of the person who is licensed or certified (when the facility is not subject to licensing) to operate, or who owns the physical plant and capital assets of a governmental health care facility; or

any other transaction that results in a person obtaining control of a health care facility's operations or physical plant and capital assets including leases.

"Completion" or "Project Completion" means that the project has been brought to a conclusion, and that the State Board has determined that the finished project is or is not in accordance with what the State Board authorized, and that a project completion date has been established by the State Board (see Section 1130.770 for further information on Project Completion).

For projects that have documented compliance with the provisions of the permit as authorized by the State Board, the date of project completion is:

for projects with no cost that are limited to total discontinuation of a facility or of a category of service, the date the last patient is discharged or the date the permit for discontinuation is issued whichever comes later; or

for projects with no cost that are limited to a substantial change in beds in licensed long-term care facilities, the date the Agency issues a revised license; or

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for projects with no cost that are limited to a substantial change in beds in licensed hospitals or in state-operated facilities, the date the Agency receives a revised physical plant survey or the date of permit issuance which ever is later; or

for projects limited to the establishment of a category of service, the date the first patient is treated or the date the Agency receives a report of final realized cost, whichever is later; or

for projects limited to the establishment of a health care facility, the date the health care facility is licensed or the date the Agency receives a report of final realized cost, whichever is later; or

for projects limited to the acquisition of major medical equipment, the date IDPH receives a report of final realized costs or the date the equipment is utilized to treat the first patient, whichever is later; or

for projects limited to the addition of end-stage renal dialysis stations and for projects, with a cost, that are limited to the addition of beds, the date the first patient is treated or the date IDPH receives a report of final realized cost, whichever is later; or

for all other projects including modernization of existing facilities, the date the Agency receives a report of final realized costs; or

for projects that the State Board has found not in compliance with the provisions of the permit as authorized by the State Board, including projects with cost overruns, the date of project completion is the date established by the State Board.

"Consolidation" means the combination of two or more existing health care facilities into a new health care facility terminating the existence of the existing or original facilities (A + B = C). Consolidation results in the establishment of a health care facility within the meaning of the Act and in the discontinuation of the existing facilities, resulting in termination of license for facilities subject to licensure or the loss of certification for facilities not subject to licensure. In example, consolidation becomes reviewable only when a new facility with a new license will be established due to the consolidation. In this case the A and B facilities which consolidate are reviewed for discontinuation and the new licensed facility C is reviewed for establishment. It is this discontinuation and establishment which creates the need for review.



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"Control" means a person possesses any of the following discretionary and non-ministerial rights or powers:

- the right or power to approve and to remove without cause a controlling portion of the governing body of another person; or
- the right or power to require or approve the use of funds or assets of another person for any purpose; or
- the right or power to approve, amend, or modify the health care facility's by-laws or other rules of governance.

A person may control one or more other person(s). For the purpose of this definition, "governing body" means:

with respect to a corporation having stock, such corporation's board of directors and the owners, directly or indirectly, of more than 50% of the securities (as defined in Section b(a)(1) of the Securities Act of 1933 (15 USC 77b(a)(1))) of any class or classes, the holders of which are ordinarily, in the absence of contingencies, entitled to elect a majority of the corporation's directors (both of which groups shall be considered a governing body);

with respect to a not for profit corporation not having stock, such corporation's members if the members have complete discretion to elect the corporation's directors, or the corporation's directors if the corporation's members do not have such discretion; and

with respect to any other entity, its governing board or body.

For the purposes of this definition, all references to directors and members shall be deemed to include all persons or entities performing the function of directors or members, however denominated.

A controlling person or entity indirectly controls all persons or entities controlled, or owned directly or indirectly, by any person or entity controlled by such controlling person or entity.

"Construction" or "Modification" means the establishment, erection, building, alteration, reconstruction, modernization, improvement, extension, discontinuation, change of ownership of or by a health care facility, or the purchase or acquisition by or through a health care facility of equipment for diagnostic or therapeutic purposes or for facility administration or operation or any capital expenditure made by or on behalf of a health care facility which exceeds the capital expenditure minimum; however, any capital expenditures made by or on

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*behalf of a health care facility for the construction or modification of a facility licensed under the Assisted Living and Shared Housing Act shall be excluded from any obligations under the Act.* [20 ILCS 3960/3]

"Discontinuation" means to cease operation of an entire health care facility or category of service. Discontinuation includes a determination by the State Board that:

- a category of service has not been utilized for its intended purpose for a period of twelve months or more; or

a category of service approved after January 1, 1992 is not operating at utilization standards/target occupancy rates specified in 77 Ill. Adm. Code 1100, for that category of service, by the end of the second year of operation after project completion and on average for any two-year period thereafter (based upon data reported by the facility to IDPH pursuant to Section 13 of the Act), and that need no longer exists in the planning area based upon the existence of such factors as, but not limited to, access to other services in the planning area, excess service capacity in the planning area, and the facility's ability to adequately staff the existing service; or

an existing category of service is not operating at utilization standards/target occupancy rates specified in 77 Ill. Adm. Code 1100, for that category of service, on average for any two-year period commencing on January 1, 1995 and thereafter (based upon data reported by the facility to IDPH pursuant to Section 13 of the Act), and that need no longer exists in the planning area based upon the existence of such factors as, but not limited to, access to other services in the planning area, excess service capacity in the planning area, and the facility's ability to adequately staff the existing service.

"Due Diligence" means to take such actions toward the completion of a project for which a permit has been granted with that diligence and foresight which persons of ordinary prudence and care commonly exercise under like circumstances. An accidental or unavoidable cause which cannot be avoided by the exercise of due diligence in the meaning of this rule is a cause which reasonable prudent and careful persons, under like circumstances, do not and would not ordinarily anticipate, and whose effects under similar circumstances they do not and would not ordinarily avoid.

"Establish" or "Establishment" means the construction of a new health care facility, the licensing of unlicensed building(s) or structure(s) as a health care facility, the replacement of an existing health care

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facility on another site, or the development, licensing, or certification (if licensing is not applicable) of a category of service.

"Existing Health Care Facility" means any health care facility or any person or organization that owns or operates a health care facility subject to the Act that:

has a license issued by IDPH and has provided services within the past 12 months, unless the failure to provide such service is the result of pending license revocation procedures, and has not surrendered or abandoned its license or had its license revoked or voided or otherwise deemed invalid by IDPH; or

is certified under Titles XVIII or XIX of the Social Security Act; or

is a facility operated by the State of Illinois.

STATE BOARD AGENCY NOTE: Projects for which permits have been granted but which are not complete as defined in this Section shall not be considered existing facilities, but the approved number of beds or services shall be recorded in the Inventory of Health Care Facilities maintained by IDPH and shall be counted against any applicable need estimate.

"Fair Market Value" means the dollar value of a project or any component of a project that is accomplished by lease, donation, gifts or any other means that would have been required for purchase, construction, or acquisition.

"Final Decision" or "Final Administrative Decision" or "Final Determination" means:

the decision by the State Board to approve or deny an application for permit. Action taken by the State Board to deny an application for permit is subsequent to an administrative hearing or to the waiver of such hearing; or

the decision by the State Board on all matters other than the issuance of a permit; or

the decision is final at the close of business of the State Board meeting at which the action is taken.

"Final Realized Costs" means all costs that are normally capitalized under generally accepted accounting principles that have been incurred to complete a project for which a permit was granted. These costs

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include all expenditures and the dollar or fair market value of any component of the project whether acquired through lease, donation or gift.

"Health and Fitness Center" shall mean a facility that offers to the public physical fitness services and programs such as body building, weight management, figure development, weight strengthening and training, conditioning and exercise, health education, cardiovascular training, massage and massage therapy, nutritional counseling, basketball, swimming, tennis, racquetball, squash, volleyball and the like, and the equipment, facilities and amenities necessary to implement such services and programs, designed to achieve, maintain and/or improve health and fitness, in a format where the operation and supervision of such services and programs does not require by law the attendance of licensed medical personnel. In determining whether a facility constitutes a health and fitness center, the presence of any of the following factors shall create an irrebuttable presumption that the facility constitutes a health and fitness center:

less than 50% of the revenue derived from the services and programs offered within the facility providing the above defined services and programs is attributable to health insurance or Medicare payments;

less than 50% of the space within the facility, determined by reference to the space actually used to provide the above defined services, is devoted to services and programs that require by law the attendance or supervision of licensed medical personnel; or

less than 50% of the personnel within the facility, who are staffed primarily to provide the above defined services, are required by law to be licensed medical personnel.

"Major Construction Project" means:

Projects for the construction of new buildings;

Additions to existing facilities; and

Modernization projects whose cost is in excess of \$1,000,000 or ten percent of the facility's operating revenue, whichever is less. [20 ILCS 3960/5]

"Major Medical Equipment" means medical equipment which is used for the provision of medical and other health services and which costs in excess of the capital expenditure minimum, except that such term does not include medical equipment acquired by or on behalf of a clinical laboratory to provide clinical laboratory services if the clinical

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*Laboratory is independent of a physician's office and a hospital and it has been determined under Title XVIII of the Social Security Act (42 USC 1395x) to meet the requirements of paragraphs (10) and (11) of Section 1861(S) of such Act. In determining whether medical equipment has a value in excess of the capital expenditure minimum, the value of studies, surveys, designs, plans, working drawings, specifications, and other activities essential to the acquisition of such equipment shall be included. [20 ILCS 3906/3]*

"Merger" means the absorption of one or more existing health care facility into another existing health care facility. The result of the absorption is that only one facility survives (A + B = B). Merger results in the modification (e.g., expansion of beds or services) of the survivor facility and the discontinuation of the facility being absorbed.

"Modification of an Application" or "Modification" means any change to a proposed project during the review period (i.e., prior to final State Board action) which results in changing the proposed project's physical size or gross square feet, the site within a planning area, the operating entity when the operating entity is not the applicant, the number of proposed beds, the categories of service to be provided, the cost, the method of financing, the configuration of space within the building, or any change in the person who is the applicant, including the addition or deletion of one or more persons as co-applicants.

STATE BOARD AGENEY NOTE: A change of site to a site outside the planning area originally identified in the application is not considered a modification and invalidates the application.

"Non-clinical Service Area" means an area for the benefit of the patients, visitors, staff, or employees of a health care facility and not directly related to the diagnosis, treatment, or rehabilitation of persons receiving services from the health care facility. "Non-clinical service areas" include, but are not limited to, chapels, gift shops, news stands, computer systems, tunnels, walkways, and elevators; telephone systems; projects to comply with life safety codes; educational facilities; student housing; patient, employee, staff, and visitor dining areas; administration and volunteer offices; modernization of structural components (such as roof replacement and masonry work); boiler repair or replacement; vehicle maintenance and storage facilities; parking facilities; mechanical systems for heating, ventilation, and air conditioning; loading docks; and repair or replacement of carpeting, tile, wall coverings, window coverings or treatments, or furniture. Solely for the purpose of this definition, "non-clinical service area" does not include health and fitness centers. [20 ILCS 3960/3]

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"Notification of State Board Action" means the transmittal of State Board decisions to the applicant or permit holder. Notification shall be given to the applicant's or permit holder's designated contact person, legal representative or chief executive officer.

"Obligation" means receipt by the Executive Secretary of a notarized certification by two authorized representatives (in the case of a corporation one must be a member of the permit holder's board of directors) of the permit holder that attests that the project has been initiated on a given date and that the financial resources to fund the project are available or committed and that the project's cost, scope, design, square footage, number of beds or stations, etc. (as applicable) are in accord with what the State Board has approved.

STATE BOARD AGENEY NOTE: Failure by the permit holder to provide the required certification of obligation to the Executive Secretary no later than 10 business days following the permit expiration date shall subject the permit holder to the sanctions provided by the Act.

"Operational" means that a permit holder is providing the service(s) approved by the State Board and, for a new health care facility or a new category of service, licensure or certification has been obtained and residents/patients are utilizing the facility or equipment or receiving service.

"Out-of-state Facility" means a person that is both licensed as a hospital or as an ambulatory surgery center under the laws of another state or that qualifies as a hospital or an ambulatory surgery center under regulations adopted pursuant to the Social Security Act and not licensed under the Ambulatory Surgical Treatment Center Act, the Hospital Licensing Act, or the Nursing Home Care Act. Affiliates of out-of-state facilities shall be considered out-of-state facilities. Affiliates of Illinois licensed health care facilities 100% owned by an Illinois licensed health care facility, its parent, or Illinois physicians licensed to practice medicine in all its branches shall not be considered out-of-state facilities. Nothing in this definition shall be construed to include an office or any part of an office of a physician licensed to practice medicine in all its branches in Illinois that is not required to be licensed under the Ambulatory Surgical Treatment Center Act. [20 ILCS 3960/3]

"Project Obligation Date" means the date the permit holder initiated or commenced the project as attested to in the notarized certification submitted to the Executive Secretary as evidence of project obligation.

"Proposal" or "Project" means any proposed construction or modification of a health care facility or any proposed acquisition of equipment to be undertaken by an applicant.



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"Related Person" means any person that:

is at least 50 percent owned, directly or indirectly, by either the health care facility or a person owning, directly or indirectly, at least 50 percent of the health care facility; or

owns, directly or indirectly, at least 50 percent of the health care facility; or

is otherwise controlled or managed by one or more health care facilities or a person that controls or manages the health care facility; or

otherwise controls or manages the health care facility; or

is otherwise, directly or indirectly, under common management or control with one or more health care facilities.

"Review Period" means the time from the date an application for permit is deemed complete until the State Board renders its final decision.

"Site" means the physical location of a proposed project and is identified by address or legal property description.

"Substantially Changes the Bed Count of a Health Care Facility" means construction or modification, including acquisition of equipment, which changes the bed capacity of a health care facility by increasing the total number of beds or by distributing beds among various categories of service or by relocating beds from one physical facility or site to another by more than 10 beds or more than 10% of total bed capacity as defined by the State Board, whichever is less, over a two year period. (Section 5 of the Act) The two year period begins on the date when additional beds added to the facility inventory become operational. When a permit is granted which will result in a change in bed capacity, the applicant facility may not add any more beds in those services affected by the permit for two years from the date that such beds become operational without obtaining an additional permit from the State Board. The facility may add beds (as long as the number added does not exceed 10 beds or 10% of the total facility capacity, whichever is less, over the two year period) in the other services not affected by the permit. Each facility will be contacted annually to verify bed inventory. If there is found, through this verification process, an increase in the calculated bed capacity of the facility, IDPH shall determine the date the two year period begins. The date shall be published in the next available compilation of the Inventory of Health Care Facility and Need Determinations by Planning Area.

STATE BOARD AGENCY NOTE: The discontinuation (reduction) of beds

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requires notice to IDPH. The effective date of the bed reduction can be no earlier than the date of IDPH's receipt of the bed reduction notice. It should also be noted that all proposed capital expenditures (including those which do not substantially change the bed capacity) in excess of the capital expenditure minimum require a permit, regardless of the purpose or nature of the project or transaction. However, proposals for less than the capital expenditure minimum, including those with no capital expenditure, also require a permit if the project or transaction is for a substantial change in the facility's bed capacity.

"Substantially Changes the Scope or Changes the Functional Operation of the Facility" means:

the addition or discontinuation of a category of service as defined in Part 1100.220;

discontinuation as defined in Section 1130.140;

a change of a material representation made by the applicant in the "Application for Permit" subsequent to receipt of a permit which is relied upon by the State Board in making its decision. Material representations are those which provide a factual basis for issuance of a permit and include:

withdrawal or non-participation in the Medicare and/or Medicaid programs;

charge information;

requirements of variances pursuant to 77 Ill. Adm. Code 1110;

other representations made to the State Board as stipulated in the permit letter;

the addition of a surgical specialty not previously approved by the State Board for an ambulatory surgical treatment center (ASTC) that has not been classified as a multi-specialty ASTC by the State Board in accordance with the provisions of 77 Ill. Adm. Code 1110.1540;

an increase of more than three dialysis stations or more than 10% of the facility's total number of dialysis stations, whichever is less, over a two-year period. The two-year period begins on the date the facility's additional stations are certified. When a permit is granted for additional stations or for the establishment of an additional facility/service, the facility may

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not add any more dialysis stations for two years from the date that such stations approved in the permit are certified without obtaining an additional permit;

STATE BOARD AGENCY NOTE: Section 1130.310 details the review requirements (or grandfathering) for kidney dialysis treatment center projects that were undertaken prior to March 1, 1995.

the acquisition, construction, or leasing of space, buildings, or structures for the purpose of providing outpatient surgical services on a site or location that is not within the licensed premises of the health care facility. Outpatient surgical services are those surgical procedures that are routinely performed in such settings as a hospital or ambulatory surgical treatment center, or in any room or area that is designed, equipped, and used for surgery, such as, but not limited to, a surgical suite or special procedures room. Outpatient surgical services do not include those procedures performed as part of a physician's private practice in examination or non-surgical treatment rooms.

STATE BOARD AGENCY NOTE: All proposed capital expenditures (including those which do not substantially change the scope) in excess of the capital expenditure minimum require a permit, regardless of the purpose or nature of the project or transaction. However, it should also be noted that proposals from the capital expenditure minimum or less including those with no capital expenditure, also require a permit if the project or transaction is for a substantial change in the facility's scope or functional operation.

(Source: Amended at 25 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_.)

## SUBPART B: WHO IS SUBJECT TO THE HEALTH FACILITIES PLANNING ACT

## Section 1130.210 Persons Subject to the Act

The following persons are subject to the Act:

- a) Hospitals licensed pursuant to the Hospital Licensing Act [210 ILCS 85];
- b) Ambulatory surgical treatment centers required to be licensed pursuant to the Ambulatory Surgical Treatment Center Act [210 ILCS 5];
- c) Long-term care facilities licensed pursuant to the Nursing Home Care Act [210 ILCS 45];
- d) Kidney disease treatment centers, including free standing hemodialysis units;
- e) Any of the above types of facilities operated by the State or any department or agency thereof; and

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f) Any person proposing to establish, construct or modify any of the above types of facilities or proposing to acquire major medical equipment; and

g) An institution, place, building, or room used for the performance of outpatient surgical procedures that is leased, owned, or operated by or on behalf of an out-of-state facility.

(Source: Amended at 25 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_.)

## SUBPART C: TRANSACTIONS SUBJECT TO REVIEW

## Section 1130.310 Transactions Subject to Review

a) A permit shall be obtained prior to the establishment, construction or modification of a health care facility unless an exemption has been granted in accordance with the provisions of Subpart D and Subpart E. A transaction that is not exempt from review is subject to review and requires a permit if the transaction:

- 1) requires a total capital expenditure in excess of the capital expenditure minimum. In determining the total capital expenditure, all costs (including the fair market value of assets acquired by lease or other means), which under generally accepted accounting principles are not properly chargeable as expenses of operation and maintenance, must be included even if any of such costs are not capitalized for reimbursement or other purposes. All capital expenditure minimums (Section 1130.140) shall be annually adjusted to reflect the increase in construction costs due to inflation. On June 9 ~~October~~ <sup>first</sup> of each year, the minimums will be adjusted for inflation. The basis for such adjustment for major medical equipment shall be the latest annual inflation rate as reflected in the Producer's Price Index as calculated in the DRI/McGraw-Hill Health Care Cost Review section on Special Machinery and Equipment (DRI/McGraw-Hill, 1200 G Street, N.W., Suite 1000, Washington D.C. 20005). The basis for the adjustment to capital expenditures other than major medical equipment shall be the latest annual inflation rate as reflected in the medical construction component of the Means Cost Data (R.S. Means Company Inc., 100 Construction Plaza, P.O. Box 800, Kingston, MA 02364-0800). The revised minimums shall be published as an appendix to this Part; or

- 2) substantially changes the scope or changes the functional operation of the facility as defined in Section 1130.140; or
- 3) results in the establishment of a health care facility as defined in Section 1130.140; or
- 4) changes the bed capacity of a health care facility by increasing the total number of beds or by distributing beds among various categories of service or by relocating beds from one physical

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facility or site to another by more than ten beds or more than ten percent of total bed capacity as defined by the State Board, whichever is less, over a two year period (pursuant to Section 1130.140); or

- 5) involves a change of ownership as defined in Section 1130.140 unless an exemption has been granted in accordance with the provisions of Section 1130.520; or
- 6) results in the discontinuation of an entire health care facility or category of service.

b) A permit must be obtained prior to the acquisition of major medical equipment unless an exemption has been granted in accordance with the provisions of Subpart D and Subpart E.

c) In determining the elements of a transaction or a project subject to review, the following factors apply:

- 1) Components of construction or modification which are interdependent must be grouped into one permit application. Interdependence occurs when components of construction or modification are architecturally and/or programmatically interrelated to the extent that undertaking one or more of the components compels the other components to be undertaken. In addition when components of construction or modification are to be undertaken by means of a single construction contract or are to be financed through the issuance of a single debt instrument, such as, but not limited to, a mortgage, bonds, or lease, those components must be grouped into an application for permit. Projects involving acquisition of equipment which are linked with construction for the provision of a service cannot be segmented. A health service linkage exists when all components must be present for a service to be operational, or when financing is obtained at one time for a series of related components. Computer software, for example, cannot be separated from the equipment needed to run the program.

2) No health care facility or other person required to obtain a permit shall split what should properly be considered a single capital expenditure into discrete components undertaken during a fiscal year period to evade the capital expenditure review threshold.

3) No health care facility or other person required to obtain a permit shall separate portions of a single project into components, including, but not limited to, site, facility, and equipment, to evade the capital expenditure review threshold or other requirements of the Act or State Board rules.

Examples of projects that constitute construction or modification of a health care facility and require a permit include:

- 1) Projects located within a licensed or certified health care facility;
- 2) Projects that result in a health care facility:

A) Billing for services provided by the proposed project, or

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- B) Capitalizing any portion of the proposed project, or
- C) Receiving reimbursement for services provided by the proposed project, or
- D) Receiving recognition as the provider of the proposed service by third party payors;

3) Projects that are staffed or operated by the health care facility;

4) Projects that are otherwise of, by, through or on behalf of a health care facility;

5) Projects that provide a category of service as defined in 77 Ill. Adm. Code 1100 that are offered or made available on a regular basis to inpatients or outpatients of a health care facility.

e) Existing kidney disease treatment centers (ESRD facilities) that have undertaken projects to add additional ESRD stations prior to March 1, 1995 are not required to obtain a permit for the addition of these stations provided that documentation has been submitted to the State Board that verifies that the project had been committed prior to March 1, 1995. Project commitment means that the facility had executed a binding lease or contract to acquire additional space for the project and that financing of the project had been secured and that an application for certification of the additional stations was submitted to IDPH prior to January 1, 1995.

(Source: Amended at 25 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)

SUBPART E: PROCEDURAL REQUIREMENTS FOR THE REVIEW AND PROCESSING OF APPLICATIONS FOR PERMIT

Section 1130.620 Consultation, Classification, Completeness Review, and Review Procedures

- a) Consultation  
The application must be completed in accordance with the requirements of this Part which are applicable to the individual project. An applicant may request consultation with IDPH regarding completion of the application and the applicability of the requirements of this Part prior to submission of the application.

b) Classification of an Application

1) An application for permit shall be classified as:

- A) Substantive; or
- B) Non-Substantive; or
- C) Emergency.

2) Definitions of each classification are set forth in 77 Ill. Adm. Code 1100.220.

c) Completeness Review

- 1) Upon receipt of an application for permit, IDPH shall determine whether the application is complete or incomplete. An



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application for any project shall be deemed complete within ten days after receipt if all of the following have been met:

- A) all review criteria applicable to the individual project (77 Ill. Adm. Code 1110 and 1120) have been addressed;
- B) the required fee (as outlined in 77 Ill. Adm. Code 1190, Permit Application fees) has been submitted;
- C) six copies of the application including one copy of the application containing original signatures have been submitted;
- D) all annual progress reports on previously approved projects have been submitted;
- E) all required information concerning completion of previously approved projects has been submitted;
- F) when the project proposed contains major medical equipment, the cost of the equipment to be acquired has been provided;
- G) all persons who are applicants have been identified and have submitted a Certificate of Good Standing or evidence that the persons are authorized to conduct business in Illinois from the Illinois Secretary of State; and
- H) all questionnaires for information or data, such as but not limited to the Annual Hospital or Long-term Care Questionnaire (77 Ill. Adm. Code 1100.60 and 1100.70) or Cancer Registry (77 Ill. Adm. Code 840.110(d)) and 840.115(j)), required by IDPH's Office of Epidemiology and Health Systems Development or the State Board, have been submitted in accordance with IDPH's promulgated rules.

- 2) An application shall be incomplete if any of the elements described in subsection (c)(1) above are not present or if additional information or documentation is required to clarify a response. Failure to address an applicable criterion or to respond that an applicable criterion does not apply to the proposed project shall be a basis for deeming the application incomplete.

- 3) Applications received after 8:30 a.m. shall be deemed as being received the following business day.

- 4) IDPH shall notify the applicant in writing, within ten working days, of its decision and in the case of an incomplete application, the reasons therefor.

- 5) If the application is deemed complete, the date of completion shall initiate the review period. If the application is deemed incomplete, the applicant shall be allowed 90 days from the date of receipt of the notification to provide all necessary information to complete the application. Upon receipt of all additional information requested, IDPH shall again review the application for completeness and shall notify the applicant of its decision within ten working days. If IDPH finds that the application remains incomplete at the end of the allotted response period, the application shall be declared null and void,

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and all fees paid forfeited.

STATE BOARD AGENCY NOTE: It is the responsibility of the applicant to assure that IDPH is in receipt of the additional information within the prescribed time frame.

d) Review Procedures

- 1) All applications will be reviewed and evaluated for conformance with the applicable review criteria of Parts 1110 and 1120 in effect at the time the application is deemed complete.

- 2) Each application will be reviewed and considered on an individual basis unless the State Board has established review criteria or procedures that pertain or relate to comparative review or "batching" of applications.

- 3) Applications for permit shall be subject to the need figures set forth in the most recent update to the Inventory (refer to 77 Ill. Adm. Code 1100.70) in effect prior to the date the State Board takes action on the application. State Board action includes the following: the approval, issuance of a notice of intent-to-deny or denial of an application.

- 4) All applications except emergency are subject to the public hearing requirements of the Act. All evidence submitted pursuant to a public hearing shall be taken into account in the determination of compliance or noncompliance of an application with applicable review criteria.

- e) Certification  
Applicant certifies that the notice requirements of 77 Ill. Adm. Code 1120.230 have been satisfied.

(Source: Amended at 25 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)

**Section 1130.630 Agency Actions During the Review Period**

During the course of the review period the Agency shall:

- a) Transmit a complete copy of the application (or such part thereof as may be necessary) to offices of the Department of Public Health or to any other state agencies that have requested an opportunity to comment on the application;

- b) Notify the applicant of completeness and the start of the review period and forward to the applicant the scheduled date for State Board action. Upon receipt of such notice, applicant shall transmit a copy to each entity identified by applicant in Section III, A, advising such entity of its right to request a public hearing in accordance with the provisions of 77 Ill. Adm. Code 1140. Applicant must file with the Agency within five business days after applicant's receipt of such notice a certification that such mailing has been completed. Applicant's failure to file such certification or serve the required notice shall be grounds for declaring applicant's application incomplete. Any "adversely affected person", as that term is defined

## HEALTH FACILITIES PLANNING BOARD

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in 77 Ill. Adm. Code 1180.40, or any entity that is or should have been listed by applicant in response to Section III, General Review Criterion, A, on the application for Permit (see 77 Ill. Adm. Code 110.230(a)). Location), shall have the right to petition the State Board to declare an application incomplete for failure to comply with the requirements of this Section:

- c) Offer an opportunity for a public hearing, provide a period for written comments concerning the proposed project, and when requested, conduct a public hearing in accordance with the provisions of 77 Ill. Adm. Code 110.196;
- d) Evaluate the application for compliance with the review criteria applicable to the specific project (as set forth in 77 Ill. Adm. Code 110 or 1120);
- e) Transmit to the State Board and to the applicant the following: the Agency's report and findings, the public hearing report and a summary of all written public comment received 20 days prior to the scheduled State Board meeting. Written comments that are received after the 20 day period shall be submitted to the State Board and to the applicant and made part of the application for permit record only if the State Board does not make a final decision and considers the application at a subsequent meeting.

(Source: Amended at 25 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)

### Section 1130.640 Extension of the Review Period Prior to Initial State Board Action

- a) Requested and Supplemental Information
  - 1) IDPH may request information or data during the review period. Information furnished at the request of IDPH shall not constitute supplemental information. IDPH may extend the review period until the next scheduled State Board meeting to review requested information.
  - 2) Prior to Initial State Board action, the applicant may provide supplemental information or data in support of the project only if such information is for a modification of the application. IDPH shall review the supplemental material for the modification within 60 days after receipt and extend the review period if necessary and present its findings to the State Board for action at its next scheduled meeting.
  - 3) Any submissions of additional or other information (other than that requested by IDPH) by the applicant prior to initial State Board action will not be considered in the review of the project and will be returned to the applicant and will not be included in the project file.
  - 4) Written comments from persons other than the applicant regarding a proposed project shall not constitute requested or supplemental

## HEALTH FACILITIES PLANNING BOARD

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information. The applicant shall be afforded an opportunity to address any written comments received that are in opposition to the proposed project at the State Board meeting.

- 5) Applicant, when submitting supplemental information, shall follow the notice and certification requirements set forth in the Application For Permit, including the Notice of Filing and Certification Requirements, and any adversely affected person shall have the right to make written comments on such supplemental information as provided in subsection (a)(4) of this Section.

- b) Modification  
The review period may be extended up to 60 days by IDPH if the applicant modifies the application prior to initial review by the State Board.
- c) Deferral

The applicant may defer initial consideration of a project by the State Board. A deferral extends from the State Board meeting at which the project has been scheduled to the next scheduled State Board meeting. A request for deferral may be made in writing prior to the scheduled State Board meeting or verbally at the State Board meeting. An applicant may not defer initial consideration beyond a scheduled meeting date that is more than one calendar year from the date the application was deemed complete.

(Source: Amended at 25 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)

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Section 1130.APPENDIX A Annual Inflation Adjustments to Review Thresholds

1. Capital Expenditures (Other than Major Medical Equipment):

Baseline	Inflation Factor	Revised Review Threshold	Effective Date of Revision
\$2,000,000	1.07891	\$2,157,820	October 1, 1991
\$2,157,820	1.02717	\$2,216,448	October 1, 1992
\$2,216,448	1.06350	\$2,357,193	October 1, 1993
\$2,357,193	1.02000	\$2,404,337	October 1, 1994
\$2,404,337	1.02900	\$2,474,063	October 1, 1995
\$2,474,063	1.03000	\$2,548,285	October 1, 1996
\$2,548,285	1.02400	\$2,609,444	October 1, 1997
\$2,609,444	1.02400	\$2,672,071	October 1, 1998
\$2,672,071	1.01415	\$2,709,883	October 1, 1999
\$2,709,883	N/A	\$6,000,000	June 9, 2000

2. Major Medical Equipment:

Baseline	Inflation Factor	Revised Review Threshold	Effective Date of Revision
\$1,000,000	1.11827	\$1,118,272	October 1, 1991
\$1,118,272	1.03600	\$1,158,530	October 1, 1992
\$1,158,530	1.02300	\$1,185,176	October 1, 1993
\$1,185,176	1.02299	\$1,212,422	October 1, 1994
\$1,212,422	1.02301	\$1,240,318	October 1, 1995
\$1,240,318	1.02400	\$1,270,086	October 1, 1996
\$1,270,086	1.02100	\$1,296,758	October 1, 1997
\$1,296,758	1.02000	\$1,322,693	October 1, 1998
\$1,322,693	1.01400	\$1,341,211	October 1, 1999
\$1,341,211	N/A	\$6,000,000	June 9, 2000

3. Health and Fitness Centers

Baseline	Inflation Factor	Revised Review Threshold	Effective Date of Revision
\$2,709,883			March 1, 2000

49. Calculation of Inflation Factors:

Inflation factors, for capital equipment projects represent the percentage increase or decrease in the related health care costs from July 1st of the preceding calendar year to July 1st of the year for

which the adjustment is to be made. The capital threshold is adjusted utilizing the annualized data from the report year as compared to the preceding year. A growth in costs of five percent during this twelve-month period would result in an inflation factor of 1.05.

54. Source of Data:

The capital expenditure threshold adjustment for all items other than major medical equipment is taken from the 57th Annual Edition of the Building Construction Cost Data from the R.S. Means Company, Inc., Kingston MA, Hospitals component of Square Footage, Cubic Feet and Percent of Total Costs from "Building Construction Cost Data."

(Source: Amended at 25 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)

HEALTH FACILITIES PLANNING BOARD  
NOTICE OF PROPOSED AMENDMENTS

- 1) Heading of the Part: Narrative and Planning Policies
- 2) Code Citation: 77 Ill. Adm. Code 1100
- 3) Section Number: Proposed Action:  
1100.70 Amendment
- 4) Statutory Authority: Illinois Health Facilities Planning Act [20 ICS 3960]
- 5) A Complete Description of the Subjects and Issues Involved: Changes at 1100.70 are proposed to revise the State Board's data requirement to include a registry of health and fitness centers in Illinois. This registry will be used to inventory existing health and fitness centers in Illinois. Such a registry would provide information on programs offered, and provide a means for determining and notifying affected and interested parties to a proposed health and fitness center advanced by a health care facility. Additionally, the registry would facilitate the State Board's assessment of issues relating to need, feasibility and available alternatives for these types of transactions.
- 6) Will this rulemaking replace any emergency rulemaking currently in effect?  
No
- 7) Does this rulemaking contain an automatic repeal date? No
- 8) Does this rulemaking contain incorporations by reference? No
- 9) Are there any other proposed rulemakings pending on this Part? Yes  

<u>Section Number</u>	<u>Proposed Action</u>	<u>Illinois Register Citation</u>
1100.700	Amendment	24 Ill. Reg. 8456, 6/23/00
- 10) Statement of Statewide Policy Objectives: This rulemaking neither creates nor expands a State mandate.
- 11) Time, Place and Manner in which interested persons may comment on this proposed rulemaking: Interested persons may present their comments concerning this rulemaking by writing, within 45 days after this issue of the *Illinois Register*, to:  
  
Donald Jones  
Illinois Health Facilities Planning Board  
Illinois Department of Public Health  
Division of Facilities Development  
525 West Jefferson Street, Second Floor  
Springfield, Illinois 62761-0001  
(217) 782-3516

HEALTH FACILITIES PLANNING BOARD  
NOTICE OF PROPOSED AMENDMENTS

- 1) (217) 785-4308 (fax)  
800-547-0466 (TTY - for hearing impaired only)  
E-mail: djones@dph.state.il.us
- 2) All written comments received within 45 days of this issue of the Illinois Register will be considered.
- 3) A public hearing will be held on Wednesday, November 15, 2000, at 1:30 p.m. at the Hilton Hotel, 700 East Adams Street, Springfield, Illinois. The hearing will be for the sole purpose of gathering public comment on the proposed amendments. Persons interested in presenting testimony at this hearing are advised that the State Board will follow these procedures in the conduct of the hearing:
  - 1) Each person presenting oral testimony is requested to provide to the State Board a written (preferably typed) copy of such testimony at the time the oral testimony is presented.
  - 2) No person will be recognized to speak for a second time until all persons wishing to testify have done so. The State Board may limit the time the hearing is open and limit the time of individual testimony based upon the number of persons wishing to testify. All testimony shall conclude at the specified time except that an individual in the midst of presenting testimony shall be allowed to complete his/her testimony.
  - 3) In order to provide for a balanced presentation of views and to facilitate the orderly conduct of the hearing, the State Board may impose such other rules of procedure, including the order of call of witnesses, as necessary.

This rulemaking may have an impact on small businesses. In accordance with Sections 1-75 and 5-30 of the Illinois Administrative Procedure Act, any small business may present its comments in writing to Donald Jones at the above address.

Any small business (as defined in Section 1-75 of the Illinois Administrative Procedure Act) commenting on this rulemaking shall indicate its status as such, in writing, in its comments.
- 12) Initial Regulatory Flexibility Analysis:
  - A) Types of small businesses, small municipalities and not-for-profit corporations affected: Health care facilities that meet the definition of small business or not-for-profit corporations
  - B) Reporting, bookkeeping or other procedures required for compliance:  
None



HEALTH FACILITIES PLANNING BOARD

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C) Types of professional skills necessary for compliance: None

- 13) Regulatory Agenda on which this rulemaking was summarized: This rulemaking was not included on either of the two most recent regulatory agendas because: it was not anticipated.

The full text of the Proposed Amendments begins on the next page:

HEALTH FACILITIES PLANNING BOARD  
NOTICE OF PROPOSED AMENDMENTS  
  
TITLE 77: PUBLIC HEALTH  
CHAPTER II: HEALTH FACILITIES  
PLANNING BOARD  
SUBCHAPTER a: ILLINOIS HEALTH CARE FACILITIES PLAN

PART 1100  
NARRATIVE AND PLANNING POLICIES  
  
SUBPART A: GENERAL NARRATIVE

Section	
1100.10	Introduction
1100.20	Authority
1100.30	Purpose
1100.40	Health Maintenance Organizations (Repealed)
1100.50	Subchapter Organization
1100.60	Mandatory Reporting of Data
1100.70	Data Appendices
1100.80	Institutional Master Plan Hospitals (Repealed)
1100.90	Public Hearings

SUBPART B: GENERAL DEFINITIONS

Section	
1100.210	Introduction
1100.220	Definitions

SUBPART C: PLANNING POLICIES

Section	
1100.310	Need Assessment
1100.320	Staffing
1100.330	Professional Education
1100.340	Public Testimony
1100.350	Multi-Institutional Systems
1100.360	Modern Facilities
1100.370	Occupancy-Utilization Standards
1100.380	Systems Planning
1100.390	Quality
1100.400	Location
1100.410	Needed Facilities
1100.420	Discontinuation
1100.430	Coordination with Other State Agencies

SUBPART D: NEED FORMULAS/UTILIZATION TARGETS

Section	
1100.510	Introduction, Formula Components and Planning Area Development

## HEALTH FACILITIES PLANNING BOARD

## NOTICE OF PROPOSED AMENDMENTS

Policies

1100.520 Medical-Surgical/Pediatric Categories of Service

1100.530 Obstetric Category of Service

1100.540 Intensive Care Category of Service

1100.540 Comprehensive Physical Rehabilitation Category of Service

1100.550 Acute Mental Illness Category of Service

1100.560 Substance Abuse/Addiction Treatment Category of Service (Repealed)

1100.570 Neonatal Intensive Care Category of Service

1100.580 Burn Treatment Category of Service

1100.590 Therapeutic Radiology Equipment

1100.600 Open Heart Surgery Category of Service

1100.610 Cardiac Catheterization Services

1100.620 Chronic Renal Dialysis Category of Service

1100.640 Non-Hospital Based Ambulatory Surgery

1100.650 Computer Systems (Repealed)

1100.660 General Long-Term Care-Nursing Care Category of Service

1100.661 General Long-Term Care-Sheltered Care Category of Service

1100.670 Specialized Long-Term Care Categories of Service

1100.670 Intraoperative Magnetic Resonance Imaging Category of Service

1100.680 High Linear Energy Transfer (L.E.T.)

1100.700 Positron Emission Tomographic Scanning (P.E.T.)

1100.710 Extracorporeal Shock Wave Lithotripsy (Repealed)

1100.720 Selected Organ Transplantation

1100.730 Kidney Transplantation

1100.740 Subacute Care Hospital Model

1100.750 Postsurgical Recovery Care Center Alternative Health Care Model

1100.760 Children's Respite Care Center Alternative Health Care Model

1100.770 Community-Based Residential Rehabilitation Center Alternative Health Care Model

## APPENDIX A

Applicable Codes and Standards Utilized in 77 Ill. Adm. Code: Chapter II, Subchapter a

**AUTHORITY:** Implementing and authorized by the Illinois Health Facilities Planning Act (20 ILCS 3960).

**SOURCE:** Fourth Edition adopted at 3 Ill. Reg. 30, p. 194, effective July 28, 1979; amended at 4 Ill. Reg. 4, p. 129, effective January 11, 1980; amended at 5 Ill. Reg. 4895, effective April 22, 1981; amended at 5 Ill. Reg. 10297, effective September 30, 1981; amended at 6 Ill. Reg. 3079, effective March 8, 1982; emergency amendments at 6 Ill. Reg. 6895, effective May 20, 1982, for a maximum of 150 days; amended at 6 Ill. Reg. 6895, effective September 9, 1982; Fifth Edition adopted at 7 Ill. Reg. 5441, effective April 15, 1983; amended at 8 Ill. Reg. 1633, effective January 31, 1984; codified at 8 Ill. Reg. 15476; amended at 9 Ill. Reg. 3344, effective March 6, 1985; amended at 11 Ill. Reg. 7311, effective April 1, 1987; amended at 12 Ill. Reg. 16079, effective September 21, 1988; amended at 13 Ill. Reg. 16055, effective September 29, 1989; amended at 16 Ill. Reg. 16074, effective October 2, 1992; amended at 18

## HEALTH FACILITIES PLANNING BOARD

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Ill. Reg. 2986, effective February 10, 1994; amended at 18 Ill. Reg. 8448, effective July 1, 1994; emergency amendment at 19 Ill. Reg. 1941, effective January 31, 1995, for a maximum of 150 days; amended at 19 Ill. Reg. 2985, effective March 1, 1995; amended at 19 Ill. Reg. 10143, effective June 30, 1995; recodified from the Department of Public Health to the Health Facilities Planning Board at 20 Ill. Reg. 2594; amended at 20 Ill. Reg. 14778, effective November 15, 1996; amended at 21 Ill. Reg. 6220, effective May 30, 1997; expedited correction at 21 Ill. Reg. 17201, effective May 30, 1997; amended at 23 Ill. Reg. 2960, effective March 15, 1999; amended at 24 Ill. Reg. 6070, effective April 7, 2000; amended at 25 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_.

## SUBPART A: GENERAL NARRATIVE

## Section 1100.70 Data Appendices

The State Board in conjunction with the Illinois Department of Public Health publishes data appendices at least once every three years that include inventories of health care facilities and services. Inventories contain facility capacity, need estimates, utilization and socio-economic information. Throughout the year, inventories (see 77 Ill. Adm. Code 1110) are up-dated on the 15th day of each month (excluding holidays and weekends). Examples of changes included in the monthly update are: permits issued by the State Board; transactions such as a change of facility name or change in bed total; and declaratory rulings made by the State Board.

In addition to the above referenced data requirements, the State Board will maintain a registry on health and fitness centers in Illinois. This registry's purpose will be to provide an inventory of these facilities and to assist the State Board in determining the potential impact a new health and fitness center would have on existing facilities.

(Source: Amended at 25 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)

HEALTH FACILITIES PLANNING BOARD

NOTICE OF PROPOSED AMENDMENTS

- 1) Heading of the Part: Practice and Procedure in Administrative Hearings
- 2) Code Citation: 77 Ill. Adm. Code 1180
- 3) Section Number: Proposed Action:  
Amendment  
1180.40
- 4) Statutory Authority: Illinois Health Facilities Planning Act (20 ILCS 3960)
- 5) A Complete Description of the Subjects and Issues Involved: Changes are proposed to revise the State Board's rules regarding administrative hearings to include projects involving health and fitness centers by health care facilities. Specifically, amendments are recommended to include health and fitness centers (both licensed and unlicensed facilities) that are located in a service area where a health and fitness center is proposed by a health care facility.
- 6) Will this rulemaking replace any emergency rulemaking currently in effect?  
No
- 7) Does this rulemaking contain an automatic repeal date? No
- 8) Does this rulemaking contain incorporations by reference? No
- 9) Are there any other proposed rulemakings pending on this Part? Yes

Section Number    Proposed Action    Illinois Register Citation  
1180.115    New Section    24 Ill. Reg. 13790, 9/15/00

10) Statement of Statewide Policy Objectives: This rulemaking neither creates nor expands a State mandate.

11) Time, Place and Manner in which interested persons may comment on this proposed rulemaking: Interested persons may present their comments concerning this rulemaking by writing, within 45 days after this issue of the *Illinois Register*, to:

Donald Jones  
Illinois Health Facilities Planning Board  
Illinois Department of Public Health  
Division of Facilities Development  
525 West Jefferson Street, Second Floor  
Springfield, Illinois 62761-0001  
(217) 782-3546  
(217) 785-4306 (fax)  
800-347-0466 (TTY) - for hearing impaired only)  
E-mail: djones@idph.state.il.us

HEALTH FACILITIES PLANNING BOARD

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All written comments received within 45 days of this issue of the *Illinois Register* will be considered.

A public hearing will be held on Wednesday, November 15, 2000, at 1:30 p.m. at the Hilton Hotel, 700 East Adams Street, Springfield, Illinois. The hearing will be for the sole purpose of gathering public comment on the proposed amendments. Persons interested in presenting testimony at this hearing are advised that the State Board will follow these procedures in the conduct of the hearing:

- 1) Each person presenting oral testimony is requested to provide to the State Board a written (preferably typed) copy of such testimony at the time the oral testimony is presented.
- 2) No person will be recognized to speak for a second time until all persons wishing to testify have done so. The State Board may limit the time the hearing is open and limit the time of individual testimony based upon the number of persons wishing to testify. All testimony shall conclude at the specified time except that an individual in the midst of presenting testimony shall be allowed to complete his/her testimony.
- 3) In order to provide for a balanced presentation of views and to facilitate the orderly conduct of the hearing, the State Board may impose such other rules of procedure, including the order of call of witnesses, as necessary.

This rulemaking may have an impact on small businesses. In accordance with Sections 1-75 and 5-30 of the Illinois Administrative Procedure Act, any small business may present its comments in writing to Donald Jones at the above address.

Any small business (as defined in Section 1-75 of the Illinois Administrative Procedure Act) commenting on this rulemaking shall indicate its status as such, in writing, in its comments.

12) Initial Regulatory Flexibility Analysis:

- A) Types of small businesses, small municipalities and not for profit corporations affected: Health care facilities that meet the definition of small business or not for profit corporations
- B) Reporting, bookkeeping or other procedures required for compliance: None
- C) Types of professional skills necessary for compliance: None

13) Regulatory Agenda on which this rulemaking was summarized: This rulemaking

HEALTH FACILITIES PLANNING BOARD  
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was not included on either of the two most recent Regulatory Agendas because: it was not anticipated.

The full text of the Proposed Amendments begins on the next page:

HEALTH FACILITIES PLANNING BOARD  
NOTICE OF PROPOSED AMENDMENTS  
TITLE 77: PUBLIC HEALTH  
CHAPTER 11: HEALTH FACILITIES PLANNING BOARD  
SUBCHAPTER b: OTHER BOARD RULES

PART 1180  
PRACTICE AND PROCEDURE IN ADMINISTRATIVE HEARINGS

Section 1180.10	The Right to an Administrative Hearing: Rules Applicable to Such Hearings
1180.20	Definitions
1180.30	Waiver of Hearings
1180.40	Parties to Hearings
1180.50	Appearance - Right to Counsel
1180.60	Intervention
1180.70	Pleadings
1180.80	Amendments to Pleadings
1180.90	Motions
1180.95	Disqualification of Hearing Officer
1180.100	Form of Papers
1180.110	Service
1180.120	Conduct of Hearings
1180.130	Subpoenas
1180.140	Hearing Officer's Report and Final Decision
1180.150	Proposal for Decision
1180.160	Final Decision
1180.170	Records of Proceedings
1180.180	Miscellaneous
1180.190	Number of Copies of Pleadings to be Filed
1180.200	Applicability

**AUTHORITY:** Implementing Section 5-10(a)(i) and Article 10 of the Illinois Administrative Procedure Act [5 ILCS 100/5-10(a)(i)] and implementing Sections 10 and 11 and authorized by Section 12 of the Illinois Health Facilities Planning Act [20 ILCS 3960/10, 11 and 12].

**SOURCE:** Filed December 19, 1975; rules repealed, new rules adopted by emergency action at 2 Ill. Reg. 51, p. 176, effective December 12, 1978, for a maximum of 150 days; adopted at 3 Ill. Reg. 12, p. 181, effective March 23, 1979; emergency amendment at 6 Ill. Reg. 6902, effective May 20, 1982, for a maximum of 150 days; amended at 6 Ill. Reg. 11595, effective September 9, 1982; codified at 8 Ill. Reg. 15482; recodified at 20 Ill. Reg. 2599; amended at 21 Ill. Reg. 13176, effective September 19, 1997; amended at 25 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_.

**Section 1180.40 Parties to Hearings**

- a) The parties to proceedings before the Illinois Health Facilities



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- Planning Board are Complainants, Applicants, Respondents, and Intervenor.
- b) The State Board shall be deemed a complainant in any proceedings initiated on its own motion.
- c) An applicant is the person, required by the Illinois Health Facilities Planning Act to obtain a permit from the State Board, who files an application with the State Board.
- d) A respondent is a party other than an applicant against whom a complaint or petition is filed.
- e) Intervenor are "adversely affected persons" and are granted the right to be parties to proceedings before the State Board. Such persons are defined as:

- 1) the areawide health planning organization for the health service area in which the proposed project is to be located;
- 2) areawide health planning organizations serving contiguous health service areas or located within the same Standard Metropolitan Statistical Area (SMSA);
- 3) any person residing within the geographic area served or to be served by the applicant;
- 4) any person who regularly uses health care facilities within the geographic area;
- 5) health care facilities and health maintenance organizations (HMOs) located in the health service area in which the project is proposed to be located and, when the project involves a health and fitness center, licensed and unlicensed health and fitness centers located in the service area in which the project is proposed to be located, and which provide services similar to the services of the applicant;
- 6) health care facilities and health maintenance organizations (HMOs) which, prior to receipt by the State Agency of the application being reviewed, have formally indicated an intention to provide similar services in the future;
- 7) third party payers who reimburse health care facilities for services in the health service area in which the proposed project is to be located;
- 8) any agency which establishes rates for health care facilities or HMOs located in the health service area in which the project is proposed to be located; and
- 9) the State Agency.

(Source: Amended at 25 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_.)

## HEALTH FACILITIES PLANNING BOARD

## NOTICE OF PROPOSED AMENDMENTS

- 1) Heading of the Part: Processing, Classification Policies and Review Criteria
- 2) Code Citation: 77 Ill. Adm. Code 1110
- 3) Section Number: 1110.40  
Amendment 1110.60  
Amendment 1110.230
- 4) Statutory Authority: Illinois Health Facilities Planning Act [20 ILCS 3560]
- 5) A Complete Description of the Subjects and Issues Involved: Changes at 1110.230 are proposed to revise the State Board's general review criteria to include provisions for the establishment of health and fitness centers by health care facilities. The proposal will augment the State Board's assessment of these transactions by requiring applicants to: 1) document an underserved population for this service; 2) demonstrate a sufficient population base to justify the development of this service; 3) develop an impact study indicating the effect the proposed project will have on existing health and fitness centers; 4) document the anticipated tax advantages and the effect these advantages on the applicant's proposed rate and fee structure; and 5) document the impact the proposed project will have on membership, membership fees, profit margins, existing capacity and utilization for other health and fitness centers. Changes to 1110.40 and 1110.60 are proposed to make technical changes.

- 6) Will this rulemaking replace any emergency rulemaking currently in effect?  
No

- 7) Does this rulemaking contain an automatic repeal date? No

- 8) Does this rulemaking contain incorporations by reference? No

- 9) Are there any other proposed rulemakings pending on this Part? Yes

Section Numbers	Proposed Action	Illinois Register Citation
1110.40	Amendment	24 Ill. Reg. 8462, 6/23/00
1110.2130	Amendment	24 Ill. Reg. 8462, 6/23/00

- 10) Statement of Statewide Policy Objectives: This rulemaking neither creates nor expands a State mandate.

- 11) Time, Place and Manner in which interested persons may comment on this proposed rulemaking: Interested persons may present their comments

## HEALTH FACILITIES PLANNING BOARD

## NOTICE OF PROPOSED AMENDMENTS

concerning this rulemaking by writing, within 45 days after this issue of the *Illinois Register*, to:

Donald Jones  
Illinois Health Facilities Planning Board  
Illinois Department of Public Health  
Division of Facilities Development  
525 West Jefferson Street, Second Floor  
Springfield, Illinois 62761-0001  
(217) 782-3516  
(217) 785-4308 (fax)  
800-547-0466 (TTY - for hearing impaired only)  
E-mail: djones@dph.state.il.us

All written comments received within 45 days of this issue of the *Illinois Register* will be considered.

A public hearing will be held on Wednesday, November 15, 2000, at 1:30 p.m. at the Hilton Hotel, 700 East Adams Street, Springfield, Illinois. The hearing will be for the sole purpose of gathering public comment on the proposed amendments. Persons interested in presenting testimony at this hearing are advised that the State Board will follow these procedures in the conduct of the hearing:

- 1) Each person presenting oral testimony is requested to provide to the State Board a written (preferably typed) copy of such testimony at the time the oral testimony is presented.
- 2) No person will be recognized to speak for a second time until all persons wishing to testify have done so. The State Board may limit the time the hearing is opened and limit the time of individual testimony based upon the number of persons wishing to testify. All testimony shall conclude at the specified time except that an individual in the midst of presenting testimony shall be allowed to complete his/her testimony.
- 3) In order to provide for a balanced presentation of views and to facilitate the orderly conduct of the hearing, the State Board may impose such other rules of procedure, including the order of call of witnesses, as necessary.

This rulemaking may have an impact on small businesses. In accordance with Sections 1-75 and 5-30 of the Illinois Administrative Procedure Act, any small business may present its comments in writing to Donald Jones at the above address.

Any small business (as defined in Section 1-75 of the Illinois Administrative Procedure Act) commenting on this rulemaking shall indicate

## HEALTH FACILITIES PLANNING BOARD

## NOTICE OF PROPOSED AMENDMENTS

its status as such, in writing, in its comments.

## 12) Initial Regulatory Flexibility Analysis:

- A) Types of small businesses, small municipalities and not for profit corporations affected: Health care facilities that meet the definition of small business or not for profit corporations.
- B) Reporting, bookkeeping or other procedures required for compliance: None

- C) Types of professional skills necessary for compliance: None

- 13) Regulatory Agenda on which this rulemaking was summarized: This rulemaking was not included on either of the two most recent regulatory agendas because: it was not anticipated.

The full text of the Proposed Amendments begins on the next page:

HEALTH FACILITIES PLANNING BOARD

NOTICE OF PROPOSED AMENDMENTS

TITLE 77: PUBLIC HEALTH  
CHAPTER 11: HEALTH FACILITIES PLANNING BOARD  
SUBCHAPTER a: ILLINOIS HEALTH CARE FACILITIES PLAN

PART 1110

PROCESSING, CLASSIFICATION POLICIES AND REVIEW CRITERIA

SUBPART A: GENERAL APPLICABILITY AND PROJECT CLASSIFICATION

Section  
1110.10 Introduction to Part 1110  
1110.20 Projects Required to Obtain a Permit (Repealed)  
1110.30 Processing and Reviewing Applications  
1110.40 Classification of Projects  
1110.50 Recognition of Services Which Existed Prior to Permit Requirements  
1110.55 Recognition of Non-Hospital Based Ambulatory Surgery Category of Service  
1110.60 Master Design Projects  
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APPENDIX B State and National Norms  
APPENDIX C Statutory Citations for All State and Federal Laws and Regulations Referenced in Chapter 3

AUTHORITY: Implementing and authorized by the Illinois Health Facilities Planning Act [20 ILCS 3560].

SOURCE: Fourth Edition adopted at 3 Ill. Reg. 30, P. 194, effective July 28, 1979; amended at 4 Ill. Reg. 4, P. 129, effective January 11, 1980; amended at 5 Ill. Reg. 4895, effective April 22, 1981; amended at 5 Ill. Reg. 10297, effective September 30, 1981; amended at 6 Ill. Reg. 3079, effective March 6, 1982; emergency amendments at 6 Ill. Reg. 6895, effective May 20, 1982, for a maximum of 150 days; amended at 6 Ill. Reg. 11574, effective September 9, 1982; Fifth Edition adopted at 7 Ill. Reg. 5441, effective April 15, 1983; amended at 8 Ill. Reg. 1633, effective January 31, 1984; codified at 8 Ill. Reg. 18498; amended at 9 Ill. Reg. 3734, effective March 6, 1985; amended at 11 Ill. Reg. 7333, effective April 1, 1987; amended at 12 Ill. Reg. 16099, effective September 21, 1988; amended at 13 Ill. Reg. 16078, effective September 29, 1989; emergency amendments at 16 Ill. Reg. 13159, effective August 4, 1992, for a maximum of 150 days; emergency expired January 1, 1993; amended at 16 Ill. Reg. 16108, effective October 2, 1992; amended at 17 Ill. Reg. 4453, effective March 24, 1993; amended at 18 Ill. Reg. 2993, effective February 10, 1994; amended at 18 Ill. Reg. 8455, effective July 1, 1994; amended at 19 Ill. Reg. 2991, effective March 1, 1995; emergency amendment at 19 Ill. Reg. 7981, effective May 31, 1995, for a maximum of 150 days; emergency expired October

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27, 1995; emergency amendment at 19 Ill. Reg. 15273, effective October 20, 1995, for a maximum of 150 days; recodified from the Department of Public Health to the Health Facilities Planning Board at 20 Ill. Reg. 26007; amended at 20 Ill. Reg. 4734, effective March 22, 1996; amended at 20 Ill. Reg. 14785, effective November 15, 1996; amended at 23 Ill. Reg. 2987, effective March 15, 1999; amended at 24 Ill. Reg. 6075, effective April 7, 2000; amended at 25 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_.

## SUBPART A: GENERAL APPLICABILITY AND PROJECT CLASSIFICATION

## Section 1110.40 Classification of Projects

When an application for permit has been received by the State Board, the Executive Secretary shall classify the project into one of the following Classifications:

- a) Emergency Classification
  - 1) Emergency projects are subject to the review process and are those construction or modification projects that affect the inpatient operation of a health care facility and are necessary because there exists one or more of the following conditions:
    - A) An imminent threat to the structural integrity of the building; or
    - B) An imminent threat to the safe operation and functioning of the mechanical, electrical, or comparable systems of the building.
  - 2) Since the State Board recognizes that applications for emergency projects must be processed as expeditiously as possible, all applications will be reviewed in accordance with the following review criteria:
    - A) the project is indeed an emergency project as defined in subsection (a)(1)(A) or (B) above; and
    - B) failure to proceed immediately with the project would result in closure or impairment of the inpatient operation of the facility; and
    - C) the emergency conditions did not exist longer than 30 days prior to requesting the emergency classification.
- b) Non-Substantive Review Classification. Non-substantive projects are those establishment, construction, modification or equipment projects which consist solely of the characteristics detailed in this subsection. Applications shall be evaluated only against the following applicable review criteria of the Sections or Parts specified.

Applicable Project Type	Review Criteria
Establishment of long-term care facilities licensed by the Department of Children and Family	Section 1110.230 and Part 1120

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## Services

Discontinuation of beds or category of service

Changes of ownership

Long-term care for the Developmentally Disabled Categories of Service

Acute Care Beds Certified for Extended Care Category of Service as defined by the Health Care Financing Administration (42 CFR 405.471 (1987))

Chronic Renal Dialysis Category of Service

Residential units and apartments

Projects intended solely to provide care to patients suffering from Acquired Immunodeficiency Syndrome (AIDS) or related disorders

Projects to comply with Life Safety Code requirements

Restaurants, cafeterias, snack bars and all other non-patient dining areas

Administration and volunteer offices

Replacement of diagnostic or therapeutic equipment with comparable equipment to be utilized for a similar purpose

Medical office buildings, fitness centers, and other non-inpatient

Section 1110.130 and Part 1120

Sections 1110.230(b), 1110.240, and Part 1120

Section 1110.230; Section 1110.320(b); Section 1110.1830; and Part 1120

Section 1110.230(a), (c), (e); and Part 1120

Section 1110.230; Part 1110.1430; and Part 1120

Section 1110.230; and Part 1120

Section 1110.230; Section 1110.320; Section 1110.420; and Part 1120

Section 1110.420(a) and (b); and Part 1120

Section 1110.230(c) and (e); and Part 1120

Section 1110.420(b); and Part 1120

Section 1110.230(c), (d) and (e); and Part 1120

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space

Boiler repair or replacement  
(does not include boiler plant);  
bridges, tunnels,  
walkways, elevators or other  
structures designed to provide  
access between or through  
existing buildings; capitalized  
projects that are  
considered basically maintenance,  
such as carpeting, tile  
replacement or furniture purchase;  
chapels; computers; educational  
facilities, including auditoriums,  
classrooms, student housing;  
emergency transportation equipment;  
gift shops, news stands and  
other retail space; mechanical  
systems for heating, ventilation  
and air conditioning; modernization  
of structural components (roof  
replacement, masonry work, etc.);  
loading docks; parking facilities;  
telephone systems

Section 1110.2030 2050

Community-Based Residential  
Rehabilitation Center  
Alternative Health Care Model

c) Substantive Review Classification. All projects that do not include components specified in subsection (b) shall be subject to review and shall be classified substantive unless they are found to be emergency projects as delineated in subsection (a) above.

d) Classification of projects with both non-substantive and substantive components. Projects which include both substantive and non-substantive components shall be classified as substantive.

e) Classification Appeal. Appeal of any classification may be made to the State Board at the next scheduled State Board meeting.

(Source: Amended at 25 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)

Section 1110.60 Master Design Projects

a) Definition

Master Design Project means a proposed project solely for the planning and/or design costs associated with an institutional master plan or

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with one or more future construction or modification projects. Project costs include: preplanning costs, site survey and soil investigation costs, architects fees, consultant fees and other fees related to planning or design. The master design project is for planning and design only and shall not contain any construction elements.

b) Review Coverage

Master design projects shall be classified as substantive. Such projects shall be reviewed to determine the financial and economic feasibility of the master design project itself, the need for the proposed master plan or for the future construction or modification project(s), and the financial and economic feasibility of the proposed master plan or of the future construction or modification project(s). Findings concerning the need for beds and services and financial feasibility made during the review of the master design project are applicable only for the master design project. Approval by the State Board of a master design project does not obligate approval or implementing the design. Future applications including those involving the replacement or addition of beds are subject to the review criteria and bed need in effect at the time of State Board review.

c) Applicable Review Standards

1) The estimated project costs of a master design project shall be subject to review only under the applicable review criteria of 77 Ill. Adm. Code 1120.

2) The master plan or the future construction or modification project(s) proposed pursuant to the master design project shall be subject to the applicable review criteria of 77 Ill. Adm. Code 1120 and the following review criteria found in this Part:

Section 1110.230(a) Location

Section 1110.230(b) Background of Applicant

Section 1110.230(c) Alternatives to the Proposed Project

Section 1110.235 Additional General Review Criteria for Master Design and Related Projects Only

Section 1110.320(a) Establishment of Additional Beds

Section 1110.320(b) Allocation of Additional Beds

Section 1110.420(b) Modern Facilities

Section 1110.530(a) Unit Size

Section 1110.630(a) Facility Size

Section 1110.730(a) Unit Size

Section 1110.930(b) Letter of Agreement

Section 1110.1030(b) Unit Size

Section 1110.1230(b) Establishment of Open Heart Surgery

Section 1110.1330(b) Establishment or Expansion of Cardiac Catheterization Service

Section 1110.1330(d) Modernization of Existing Cardiac Catheterization Equipment

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Section 1110.1430(b) Minimum Size of Renal Dialysis Center  
or Renal Dialysis Facilities

Section 1110.1730(a) Facility Size

Section 1110.1730(c) Zoning

Section 1110.1830(a) Facility Size

Section 1110.1830(d) Recommendation from State Department

Section 1110.1830(f) Zoning

~~Section 1110.1930(f) --Multi-institutional-Systems~~

Section 1110.2030(a) Initial Introduction

Section 1110.2130(d) Location

Section 1110.2330(a) Establishment of a Program

(Source: Amended at 25 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)

## SUBPART C: GENERAL, MASTER DESIGN, AND CHANCES OF OWNERSHIP REVIEW CRITERIA

## Section 1110.230 General Review Criteria

## a) Location--Review Criterion

1) An applicant who proposes to establish a new health care facility or a new category of service or who proposes to acquire major medical equipment that is not located in a health care facility and that is not being acquired by or on behalf of a health care facility must document the following:

A) that the primary purpose of the proposed project will be to provide care to the residents of the planning area in which the proposed project will be physically located. Documentation for existing facilities shall include patient origin information for all admissions for the last 12 months. Patient origin information must be presented by zip code and be based upon the patient's legal residence other than a health care facility for the last six months immediately prior to admission. For all other projects for which referrals are required to support the project, patient origin information for the referrals is required. Each referral letter must contain a certification by the health care worker physician that the representations contained therein are true and correct. A complete set of the referral letters with original notarized signatures must accompany the application for permit.

B) that the location selected for a proposed project will not create a maldistribution of beds and services. Maldistribution is typified by such factors as: a ratio of beds to population (population will be based upon the most recent census data by zip code), within 30 minutes travel time under normal driving conditions of the proposed

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facility, which exceeds one and one half times the State average; an average utilization rate for the last 12 months for the facilities providing the proposed service(s) within 30 minutes travel time under normal driving conditions of the proposed project which is below the Board's target occupancy rate; or the lack of a sufficient population concentration in an area to support the proposed project.

2) As to all applications involving health and fitness centers, applicant must document the need for such facility by identifying all similar facilities, whether licensed or unlicensed, within 30 minutes travel time (under normal driving conditions of the proposed facility) and providing sufficient demographic information to demonstrate that the population is underserved in the services proposed to be offered and there is sufficient population concentration to support the proposed project. As to each facility identified, applicant shall submit a certification that it notified such facility of applicant's intention to submit an application for the construction of a similar facility, the date such notice was served on the existing facility, which cannot be less than 30 days prior to the filing of the application. Such notice must include a copy of the applicant's material relevant to Section 1110.230 (General Review Criteria) and advise each addressee that upon request a copy of applicant's application, and all supplemental information submitted by applicant, will be available for inspection and copying from, and after the date it is filed with, the agency. The response, if any, received by applicant from each facility must be attached to the application. Applicant must further certify that it will notify each such facility if and when it receives notification from the Agency that its application is deemed complete.

## b) Background of Applicant--Review Criterion

1) The applicant shall demonstrate that it is fit, willing and able, and has the qualifications, background and character to adequately provide a proper standard of health care service for the community. [20 ICSC 3960/6] In evaluating the fitness of the applicant, the State Board shall consider whether adverse action has been taken against the applicant, or against any health care facility owned or operated by the applicant, directly or indirectly, within three years preceding the filing of the application.

2) For purposes of this subsection:

A) "adverse action" means conviction of any felony or any misdemeanor involving fraud or dishonesty; any supervision, probation, suspension, revocation, termination, or denial of a license or certificate or registration; imposition of a conditional license; termination or suspension from participation in any program involving payment authorized under Title XVIII (Medicare) or Title XIX (Medicaid) of the



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Social Security Act, as amended; or denial, suspension, revocation or termination of accreditation by an nationally recognized organization.

B) A health care facility is considered "owned or operated" by every person or entity which, within the three years preceding the filing of the application, owns, directly or indirectly, an ownership interest as specified in this subsection (b)(2).

C) "Ownership interest" means any legal or equitable interest, including any interest arising from a lease or management agreement, which gives rise to participation in profits or losses, or which gives rise to the exercise or implementation of any decision-making authority respecting the operations or finances of the health care facility.

i) In the case of an individual, "ownership interest" includes any interest owned or exercised, directly or indirectly, by or for the individual's spouse or children.

ii) In the case of a partnership, "ownership interest" includes any interest owned or exercised, directly or indirectly, by or for any general partner, and the partnership is considered to be owned by all of its general partners.

iii) In the case of a limited liability company, "ownership interest" includes any interest owned, directly or indirectly, by or for any member or partner, and the limited liability company is considered to be owned by all of its members or partners.

iv) In the case of an estate, "ownership interest" includes any interest owned or exercised, directly or indirectly, by any beneficiary, and the estate is considered to be owned by all of its beneficiaries.

v) In the case of a trust, "ownership interest" includes any interest owned or exercised, directly or indirectly, by any beneficiary, and the trust is considered to be owned by all of its beneficiaries.

vi) In the case of a corporation, "ownership interest" includes any interest owned, directly or indirectly, by or for any principal shareholder, member, director or officer, and the corporation is considered to be owned by its principal shareholders, members, directors and officers.

D) "Principal shareholder" means:

i) In the case of a corporation having 30 or more shareholders, a person who, directly or indirectly, beneficially owns, holds or has the power to vote 5% or more of any class of securities issued by the corporation.

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ii) In the case of a corporation having fewer than 30 shareholders, a person who, directly or indirectly, beneficially owns, holds or has the power to vote 50% or more of any class of securities issued by the corporation, or any member of any group of five or fewer shareholders which, directly or indirectly, beneficially own, hold or have the power to vote 80% or more of any class of securities issued by the corporation.

E) If any person or entity owns any option to acquire stock, such stock shall be considered to be owned by such person or entity.

3) Examples of facilities owned or operated by the applicant:

A) The applicant, Partnership ABC, owns 60 percent of the shares of Corporation XYZ which manages the Good Care Nursing Home under a management agreement. The applicant, Partnership ABC, owns or operates Good Care Nursing Home.

B) The applicant, Healthy Hospital, a corporation, is a subsidiary of Universal Health, the parent corporation of Healthcenter, ASTC, its wholly-owned subsidiary. The applicant, Healthy Hospital, owns and operates Healthcenter ASTC.

C) Dr. Wellcare is the applicant. His wife is the director of a corporation which owns a hospital. The applicant, Dr. Wellcare, owns or operates the hospital.

D) Drs. Faith, Hope and Charity own 40%, 35%, and 10%, respectively, of the shares of Healthfair, Inc., a corporation, which is the applicant. Dr. Charity owns 45% and Drs. Well and Care each own 25% of the shares of XYZ Nursing Home, Inc. The applicant, Healthfair, Inc., owns and operates XYZ Nursing Home, Inc.

4) Documentation to be submitted shall include:

A) A listing of all health care facilities owned or operated by the applicant, including licensing, certification and accreditation identification numbers, if applicable;

B) proof of current licensure and, if applicable, certification and accreditation of all health care facilities owned or operated by the applicant;

C) a certification from the applicant listing any adverse action taken against any facility owned or operated by the applicant during the three years prior to the filing of the application;

D) authorizations permitting the State Board and Agency access to information in order to verify any documentation or information submitted in response to the requirements of this subsection (b)(4) or to obtain any additional documentation or information which the State Board or IDPH finds pertinent to this subsection (b)(4). Failure to

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provide such authorization shall constitute an abandonment or withdrawal of the application without any further action by the State Board.

- 5) If during a given calendar year, an applicant submits more than one application for permit, the documentation provided with the prior application may be utilized to fulfill the data requirements of this Part. In such cases, applicant must state that the information has been previously provided to IDPH, cite the project for the prior application, and certify that no changes have occurred regarding the information which has been previously provided.

- 6) In addition to documentation submitted by the applicant, the State Board and IDPH shall review the official records of IDPH, other State agencies, and, where applicable, those of other states, respecting licensure and certification, and shall review the records of nationally recognized accreditation organizations to determine compliance with the requirements of this subsection (b).

- c) Alternatives to the Proposed Project--Review Criterion. The applicant must document that the proposed project is the most effective or least costly alternative. Documentation shall consist of a comparison of the proposed project to alternative options. Such a comparison must address issues of cost, patient access, quality, and financial benefits in both the short and long term. If the alternative selected is based solely or in part on improved quality of care, the applicant shall provide empirical evidence including quantifiable outcome data that verifies improved quality of care. Alternatives must include, but are not limited to: purchase of equipment, leasing or utilization (by contract or agreement) of other facilities, development of freestanding settings for service and alternate settings within the facility.

- d) Need for the Project--Review Criterion. The project must be needed.
  - 1) If the State Board has determined the project to Part 1100, the proposed project shall not exceed additional need determined unless the applicant meets the criterion for a variance.

- 2) If the State Board has not determined need pursuant to Part 1100, the applicant must document that it will serve a population group in need of the services proposed and that insufficient service exists to meet the need. Documentation shall include but not be limited to:

- A) area studies (which evaluate population trends and service use factors);
- B) calculation of need based upon models of estimating need for the service (all assumptions of the model and mathematical calculations must be included);
- C) historical high utilization of other area providers; and, with respect to applications to construct a health and fitness center, an impact study indicating the effect of the

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proposed project on other health and fitness centers within the service area referencing:

- i) anticipated tax advantages and the effect of those advantages on applicant's proposed rate and fee structure and the deviation of such rate and fees from those that would otherwise be charged absent such tax advantages;

- ii) the impact on membership, membership fees, profit margins, existing capacity and utilization, penetration rates and conversion calculations for other health and fitness centers; and

- iii) such other factors as the Board deems appropriate to determine if the project is in the public interest; and

- D) identification of individuals likely to use the project.

- 3) If the project is for the acquisition of major medical equipment that does not result in the establishment of a category of service, the applicant must document that the equipment will achieve or exceed any applicable target utilization levels specified in Appendix B within 12 months after acquisition.

- e) Size of Project--Review Criterion. The applicant must document that the size of a proposed project cannot exceed the norms for project size found in Appendix B of this Part unless the additional square footage beyond the norm can be justified by one of the following:

- 1) The proposed project requires additional space due to the scope of services provided;

- 2) the proposed project involves an existing facility where the facility design places impediments on the architectural design of the proposed project;

- 3) the proposed project involves the conversion of existing bed space and the excess square footage results from that conversion; or

- 4) the proposed project includes the addition of beds and the historical demand over the last five year period for private rooms has generated a need for conversion of multiple bed rooms to private usage.

- 2) When the State Board has established utilization targets for the beds or services proposed, the applicant must document that in the second year of operation the annual utilization of the beds or service will meet or exceed the target utilization. Documentation shall include, but not be limited to, historical utilization trends, population growth, expansion of professional staff or programs (demonstrated by signed contracts with additional physicians) and the provision of new procedures which would increase utilization.

(Source: Amended at 25 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)

## HEALTH FACILITIES PLANNING BOARD

## NOTICE OF PROPOSED AMENDMENTS

## HEALTH FACILITIES PLANNING BOARD

## NOTICE OF PROPOSED AMENDMENTS

1) Heading of the Part: Public Hearing and Comment Procedures

2) Code Citation: 77 Ill. Adm. Code 1140

3) Section Number: Proposed Action:  
1140.30 Amendment

4) Statutory Authority: Illinois Health Facilities Planning Act [20 ILCS 3960]

5) A Complete Description of the Subjects and Issues Involved: Changes are proposed to revise the State Board's public comment procedures. Specifically, the proposal contains provisions to ensure that potentially affected parties to a proposed health and fitness center have been duly notified and provided with an opportunity to request a public hearing.

6) Will this rulemaking replace any emergency rulemaking currently in effect?  
No

7) Does this rulemaking contain an automatic repeal date? No

8) Does this rulemaking contain incorporations by reference? No

9) Are there any other proposed rulemakings pending on this Part? No

10) Statement of Statewide Policy Objectives: This rulemaking neither creates nor expands a State mandate.

11) Time, Place and Manner in which interested persons may comment on this proposed rulemaking: Interested persons may present their comments concerning this rulemaking by writing, within 45 days after this issue of the *Illinois Register*, to:

Donald Jones  
Illinois Health Facilities Planning Board  
Illinois Department of Public Health  
Division of Facilities Development  
525 West Jefferson Street, Second Floor  
Springfield, Illinois 62761-0001  
(217) 782-3516  
(217) 785-4308 (fax)  
800-547-0466 (TTY - for hearing impaired only)  
E-mail: djones@idph.state.il.us

All written comments received within 45 days of this issue of the *Illinois Register* will be considered.

A public hearing will be held on Wednesday, November 15, 2000, at 1:30

## HEALTH FACILITIES PLANNING BOARD

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p.m. at the Hilton Hotel, 700 East Adams Street, Springfield, Illinois. The hearing will be for the sole purpose of gathering public comment on the proposed amendments. Persons interested in presenting testimony at this hearing are advised that the State Board will follow these procedures in the conduct of the hearing:

- 1) Each person presenting oral testimony is requested to provide to the State Board a written (preferably typed) copy of such testimony at the time the oral testimony is presented.
  - 2) No person will be recognized to speak for a second time until all persons wishing to testify have done so. The State Board may limit the time the hearing is open and limit the time of individual testimony based upon the number of persons wishing to testify. All testimony shall conclude at the specified time except that an individual in the midst of presenting testimony shall be allowed to complete his/her testimony.
  - 3) In order to provide for a balanced presentation of views and to facilitate the orderly conduct of the hearing, the State Board may impose such other rules of procedure, including the order of call of witnesses, as necessary.
- This rulemaking may have an impact on small businesses. In accordance with Sections 1-75 and 5-30 of the Illinois Administrative Procedure Act, any small business may present its comments in writing to Donald Jones at the above address.

Any small business (as defined in Section 1-75 of the Illinois Administrative Procedure Act) commenting on this rulemaking shall indicate its status as such, in writing, in its comments.

12) Initial Regulatory Flexibility Analysis:

A) Types of small businesses, small municipalities and not for profit corporations affected: Health care facilities that meet the definition of small business or not for profit corporations

B) Reporting, bookkeeping or other procedures required for compliance: None

C) Types of professional skills necessary for compliance: None

13) Regulatory Agenda on which this rulemaking was summarized: This rulemaking was not included on either of the two most recent Regulatory Agendas because: it was not anticipated.

The full text of the Proposed Amendments begins on the next page:

## HEALTH FACILITIES PLANNING BOARD

## NOTICE OF PROPOSED AMENDMENTS

TITLE 77: PUBLIC HEALTH  
CHAPTER II: HEALTH FACILITIES PLANNING BOARD  
SUBCHAPTER b: OTHER BOARD RULES

## PART 1140

## PUBLIC HEARING AND COMMENT PROCEDURES

Section	Authority and Definitions
1140.10	Applicability
1140.20	Notice Procedures for Public Hearing and Comment on Applications for Permit
1140.30	Procedures Regarding Public Hearing Notice on Applications for Permit
1140.40	Procedures for Public Hearing on Applications for Permit
1140.50	Written Comments on Applications for Permit
1140.60	Notice Procedures for Public Hearing on Applications for Certificate of Recognition (or Revocation Thereof)
1140.70	Procedures for Public Hearing on Applications for Certificate of Recognition (or Revocation Thereof)
1140.80	Procedures for Public Hearing and Comments on Proposed Rules
1140.90	Procedures for Public Hearing and Comments on Proposed Rules

**AUTHORITY:** Implementing and authorized by Section 12(2) of the Illinois Health Facilities Planning Act [20 ILCS 3960].

**SOURCE:** Adopted at 24 Ill. Reg. 6103, effective April 7, 2000; amended at 25 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_.

**Section 1140.30 Notice Procedures for Public Hearing and Comment on Applications for Permit**

a) Notice of Review and Opportunity for Public Hearing and Comment After an application for permit has been received and has been deemed complete or after a complete application for permit has made a Type A modification (pursuant to the provisions of 77 Ill. Adm. Code 1130), the Agency shall afford an opportunity for public hearing and written comments on the project by preparing and publishing a Notice of Review and Opportunity for Public Hearing and Comment (Notice). The content of this Notice shall consist of at least the following elements:

- 1) Identification of the proposed project, including the project cost and a brief description of the project and the tentative date the application is scheduled for State Board review;
- 2) Identification, including the mailing address and telephone number, of the agency that is responsible for the public hearing;
- 3) Information regarding where a copy of the application may be viewed by the public and how copies of the application may be obtained;
- 4) A statement that any person has the right to request a public hearing and to submit written comments on the proposed project;



## HEALTH FACILITIES PLANNING BOARD

## NOTICE OF PROPOSED AMENDMENTS

- 5) The date (which shall be at least 15 days from the date of publication of the Notice and from the last to occur of: the date of notification of the beginning of the Review Period, and the date the applicant submits to the Agency a certification that it has notified all service providers as required at 77 Ill. Adm. Code 1130.630(b)) by which a written request for a public hearing must be received by the Agency; and
- 6) The date (which shall be 20 days prior to the tentative date the application is scheduled for State Board review) by which written comments on the proposed project must be received by the Agency. The provisions of this Section do not apply to written comments that are submitted pursuant to the time frames established by a hearing officer as part of a public hearing on application for a permit.
- b) The "Notice of Review and Opportunity for Public Hearing" (as prepared in accordance with subsection (a) above) shall be forwarded promptly to the applicant by certified mail and shall be published in a newspaper of general circulation in the area or community where the project is to occur. The "date of notification" of the beginning of the Review Period, is the later of:
  - 1) the date on which the "Notice of Review and Opportunity for Public Hearing" is sent to the applicant;
  - 2) the date on which the notice appears in the newspaper; and
  - 3) the date applicant files with the Agency its certification of mailing pursuant to 77 Ill. Adm. Code 1130.630(b).
- c) Notice to all other persons, including health care facilities and members of the general public, shall be deemed to have been given by publication of the Notice in a newspaper in the area or community where the project is to occur.

(Source: Amended at 25 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_.)

## ILLINOIS DEPARTMENT OF HUMAN RIGHTS

## NOTICE OF PROPOSED AMENDMENT

- 1) Heading of the Part: Housing Discrimination
- 2) Code Citation: 71 Ill. Adm. Code 2300
- 3) Section Numbers: Proposed Action:  
2300.10 Amendment
- 4) Statutory Authority: Implementing Article 3, and authorized by Sections 7-101(A) of the Illinois Human Rights Act [775 ILCS 5/3-101 and 7-101(A)].
- 5) A Complete Description of the Subjects and Issues Involved: The proposed amendment revises a definition to include all the protected bases provided in the Illinois Human Rights Act.
- 6) Will this rulemaking replace any emergency rulemaking currently in effect? No
- 7) Does this rulemaking contain an automatic repeal date? No
- 8) Does this rulemaking contain incorporations by reference? No
- 9) Are there any other proposed rulemakings pending on this Part? No
- 10) Statement of Statewide Policy Objectives: The proposed amendment would not require a local government to establish, expand, or modify its activities in such a way as to necessitate additional expenditures from local revenues.
- 11) Time, Place and Manner in which interested persons may comment on this proposed rulemaking: Interested person may submit comments, within 45 days of the date of this issue of the *Illinois Register*, to:

David T. Rothal  
Staff Attorney  
Illinois Department of Human Rights  
100 West Randolph Street - Suite 10-100  
Chicago IL 60601  
312-814-6242  
T.D.D.: 312/263-1579

If, because of a physical disability, you are unable to make your comments in writing, you may make them orally to David T. Rothal.

12) Initial Regulatory Flexibility Analysis:

- A) Types of small businesses, small municipalities and not for profit corporations affected: None

## ILLINOIS DEPARTMENT OF HUMAN RIGHTS

## NOTICE OF PROPOSED AMENDMENT

B) Reporting, bookkeeping or other procedures required for compliance:  
None

C) Types of professional skills necessary for compliance: None

- 13) Regulatory Agenda on which this rulemaking was summarized: This rulemaking was not included on either of the 2 most recent regulatory agendas because: the need for this rulemaking was not anticipated at that time.

The full text of the Proposed Amendments begins on the next page:

## ILLINOIS DEPARTMENT OF HUMAN RIGHTS

## NOTICE OF PROPOSED AMENDMENT

TITLE 71: PUBLIC BUILDINGS, FACILITIES, AND REAL PROPERTY  
CHAPTER VII: DEPARTMENT OF HUMAN RIGHTS

## PART 2300

## HOUSING DISCRIMINATION

Section  
2300.10  
Definitions  
2300.30  
Exemptions  
2300.50  
Dismissal for Refusal to Accept Settlement Offer  
2300.70  
Procedures  
2300.80  
Rental of Rooms in a Private Home  
2300.90  
Real Estate Transactions

AUTHORITY: Implementing Articles 3, 6 and 7B, and authorized by Section 7-101(A), of the Illinois Human Rights Act [775 ILCS 5/Arts. 3, 6 and 7B and 7-101(A)].

SOURCE: Adopted at 16 Ill. Reg. 8178, effective May 19, 1992; amended at 25 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_.

## Section 2300.10 Definitions

Act: the Illinois Human Rights Act [775 ILCS 5] (~~1991v-chv-687-pars-1-101-through-10-1037~~) (~~1991v-Rev--Stat-~~

Aid, abet, compel or coerce: includes threatening, intimidating or interfering with a real estate transaction or a person's enjoyment of a housing accommodation because of unlawful discrimination, or because of the race, color, religion, national origin, ancestry, citizenship status, age, sex, marital status, handicap, familial status or unfavorable discharge from the military of visitors or associates of such persons.

Department: the Illinois Department of Human Rights.

(Source: Amended at 25 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)

## POLLUTION CONTROL BOARD

## NOTICE OF PROPOSED AMENDMENTS

1) Heading of the Part: Hazardous Waste Management System: General

2) Code citation: 35 Ill. Adm. Code 720

3) Section Numbers:  
720.111

Proposed Action:  
Amend

4) Statutory authority: 415 ILCS 5/7.2, 13, 22.4, and 27.

5) A complete description of the subjects and issues involved: A more detailed description is contained in the Board's opinion and order of September 21, 2000, proposing amendments in docket R01-3 for public comment, which opinion and order is available from the address below. As is explained in that opinion, the Board will receive public comment on the proposed amendments for 45 days from the date they appear in the *Illinois Register* before proceeding to adopt amendments based on this proposal.

This proceeding would update the Illinois RCRA Subtitle C hazardous waste rules to correspond with amendments adopted by the United States Environmental Protection Agency (USEPA) that appeared in the *Federal Register* during a single update period. The docket and time period that is involved in this proceeding is the following:

R01-3 Federal RCRA Subtitle C amendments that occurred during the period January 1, 2000, through June 30, 2000.

The R01-3 docket amends rules in 35 Ill. Adm. Code 720, 721, and 728.

The following table briefly summarizes the federal actions in the update period:

January 19, 2000  
(65 Fed. Reg. 3008)  
USEPA adopted wastewater effluent limitation guidelines, pretreatment standards, and new source performance standards for the landfill point source category. One segment of this rulemaking was the amendment of Methods 625 and 1625 in 40 C.F.R. 136.3, Appendix A.

March 8, 2000  
(65 Fed. Reg. 12378)  
USEPA extended the accumulation time applicable to wastewater treatment sludge from the metal finishing industry that is accumulated for high temperature metals recovery.

March 16, 2000  
(65 Fed. Reg. 14344)  
USEPA corrected its January 19, 2000 effluent guidelines, pretreatment standards, and new source performance standards for the landfill

## POLLUTION CONTROL BOARD

## NOTICE OF PROPOSED AMENDMENTS

source category.

March 17, 2000  
(65 Fed. Reg. 14472)  
USEPA withdrew the hazardous waste listings and land disposal restrictions for organobromine production wastes in response to a judicial vacature in *Great Lakes Chemical Corp. v. EPA*, no. 98-1312 (D.C. Cir. Apr. 9, 1999).

May 15, 2000 (65 Fed. Reg. 30086)  
USEPA adopted amendments to its NPDES regulations to eliminate rules that are obsolete, ineffective, or unduly burdensome. The amendments streamline various permitting procedures, including those for UIC and RCRA Subtitle C permits.

May 22, 2000 (65 Fed. Reg. 32214)  
USEPA made a formal regulatory determination not to include wastes from fossil fuel combustion as listed hazardous waste.

June 8, 2000 (65 Fed. Reg. 36365)  
USEPA corrected typographical errors in its March 17, 2000 (65 Fed. Reg. 14472) organobromine production waste rule and its August 6, 1998 (63 Fed. Reg. 42110) listing of four petroleum wastes.

Among the various federal RCRA Subtitle C amendments examined by the Board and listed above, there are some on which no Board action will be necessary in the present update docket R01-3. The reasons why no Board action will be necessary vary from one federal action to another. The Board lists these five federal actions among those considered in this docket for the benefit of the regulated community:

1. No Board action will be necessary on the federal action of March 8, 2000 (65 Fed. Reg. 12378). The Board completed action on the federal accumulation time amendments in the prior update docket RCRA Subtitle C Update, *USEPA Amendments (July 1, 1999, through December 31, 1999) (May 18, 2000)*, R00-13.
2. Similarly, no Board action will be necessary on the federal action of March 17, 2000 (65 Fed. Reg. 14472). The Board also removed the hazardous waste listings for organobromine wastes in the prior update docket RCRA Subtitle C Update, *USEPA Amendments (July 1, 1999, through December 31, 1999) (May 18, 2000)*, R00-13.
3. No further action will be necessary as to the federal cleanup amendments of May 15, 2000 (65 Fed. Reg. 30886). The Board has examined the hazardous waste-related segments of the federal

## POLLUTION CONTROL BOARD

## NOTICE OF PROPOSED AMENDMENTS

amendments (40 C.F.R. 270.32(c) and 270.43(b)) and the corresponding Illinois rules (35 Ill. Adm. Code 702.161(b)(2) and 702.186), and the permit segment of the federal text (references to the consolidated amended procedures of 40 C.F.R. 124) have no counterpart in the corresponding Illinois regulations.

4. The federal action of May 22, 2000 (65 Fed. Reg. 32214), was a determination not to regulate categories of wastes from certain activities. The federal action included no amendments to the federal regulations. Thus, the Board does not need to amend the Illinois rules in response.

5. Finally, the Board has examined the March 16, 2000 (65 Fed. Reg. 14244) corrections to the January 19, 2000 (65 Fed. Reg. 3008) wastewater effluent limitation guidelines, pretreatment standards, and new source performance standards for the landfill point source category. None of the corrections affect the amendment of Methods 625 and 1625 in 40 C.F.R. 136.3, Appendix A, so the Board does not need to update the incorporation of 40 C.F.R. 136 to include a reference to these corrections. The Board engages in ongoing monitoring of federal actions. As of the date of the September 21, 2000, opinion order, we have not identified any USEPA actions since June 30, 2000, that further amend the RCRA Subtitle C hazardous waste rules. When the Board observes an action outside the nominal timeframe of a docket that would require expedited consideration in the pending docket, the Board will expedite consideration of those amendments. Federal actions that could warrant expedited consideration include those that directly affect the amendments involved in this docket, those for which compelling reasons would warrant consideration as soon as possible, and those for which the Board has received a request for expedited consideration. If the Board identifies any federal actions that fulfill these criteria prior to final action on the present amendments, it may include those amendments in the present update docket R01-3.

Thus, the Board is acting in this consolidated R01-3 docket on the following USEPA amendments:

January 19, 2000  
(65 Fed. Reg. 3008)  
USEPA analytical methods amendments.

June 8, 2000  
(65 Fed. Reg. 36365)  
USEPA corrections to the March 17, 2000 withdrawal of the organobromine production waste rule and the August 6, 1998 listing of four petroleum wastes.

Specifically, the amendments to 35 Ill. Adm. Code 720 implement segments

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of the federal January 19, 2000 analytical methods amendments.

Section 22.4 of the Environmental Protection Act (415 ILCS 5/22.4) provides that Section 5-35 of the Administrative Procedure Act (5 ILCS 100/5-35) does not apply to this rulemaking. Because this rulemaking is not subject to Section 5-35 of the APA, it is not subject to First Notice or to Second Notice review by the Joint Committee on Administrative Rules (JCAR). First Notice or to Second Notice review by the Joint Committee on Administrative Rules (JCAR).

6) Will these proposed amendments replace emergency amendments currently in effect? No

7) Does this rulemaking contain an automatic repeal date? No

8) Do these proposed amendments contain incorporations by reference? Yes. The centralized listing of incorporations by reference appears at 35 Ill. Adm. Code 720.111 for the purposes of all of 35 Ill. Adm. Code 702 through 705, 720 through 726, 728, 730, 733, and 739. The present amendments update the version of the federal Clean Water Act analytical procedures of 40 CFR 136 incorporated by reference at 35 Ill. Adm. Code 720.111 for the purposes of the RCRA Subtitle C hazardous waste regulations. USEPA amended 40 CFR 136 on January 19, 2000. The present amendments add references to those federal amendments.

9) Are there any other amendments pending on this Part? No

10) Statement of statewide policy objectives: This rulemaking imposes mandates on units of local government to the extent they may be involved in the generation, transportation, treatment, storage, or disposal of hazardous waste. These mandates are, however, identical-in-substance to mandates imposed by federal law.

11) Time, place and manner in which interested persons may comment on this proposed rulemaking: The Board will accept written public comment on this proposal for a period of 45 days after the date of this publication. Comments should reference Docket R01-3 and be addressed to:

Ms. Dorothy M. Gunn, Clerk  
Illinois Pollution Control Board  
State of Illinois Center, Suite 11-500  
100 W. Randolph St.  
Chicago IL 60601

Address all questions to Michael J. McCambridge, at 312-814-6924.

Request copies of the Board's opinion and order from Patricia Jones, at 312-814-3620.



## POLLUTION CONTROL BOARD

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12) Initial regulatory flexibility analysis:

A) Types of small businesses, small municipalities, and not-for-profit corporations affected: This rulemaking affects those small businesses, small municipalities, and not-for-profit corporations that generate, transport, treat, store, or dispose of hazardous waste. The current amendments are very minor in nature and scope, with very little substantive impact. The Board anticipates that they will have very little, if any, impact on the compliance requirements of the existing regulations.

B) Reporting, bookkeeping or other procedures required for compliance: The existing rules and proposed amendments require extensive reporting, bookkeeping and other procedures, including the preparation of manifests and annual reports, waste analyses and maintenance of operating records. The Board anticipates that they will have very little, if any, impact on the procedures required for compliance with the existing regulations.

C) Types of professional skills necessary for compliance: Compliance with the existing rules and proposed amendments may require the services of an attorney, certified public accountant, chemist, and registered professional engineer. The Board anticipates that they will have very little, if any, impact on the professional skills required for compliance with the existing regulations.

13) Regulatory agenda on which this rulemaking was summarized: January 2000

The full text of the Proposed Amendments begins on the next page:

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## TITLE 35: ENVIRONMENTAL PROTECTION

## SUBTITLE G: WASTE DISPOSAL

## CHAPTER I: POLLUTION CONTROL BOARD

## SUBCHAPTER C: HAZARDOUS WASTE OPERATING REQUIREMENTS

## PART 720

## HAZARDOUS WASTE MANAGEMENT SYSTEM: GENERAL

## SUBPART A: GENERAL PROVISIONS

## Section

720.101 Purpose, Scope, and Applicability

720.102 Availability of Information; Confidentiality of Information

720.103 Use of Number and Gender

## SUBPART B: DEFINITIONS

## Section

720.110 Definitions

720.111 References

## SUBPART C: RULEMAKING PETITIONS AND OTHER PROCEDURES

## Section

720.120 Rulemaking

720.121 Alternative Equivalent Testing Methods

720.122 Waste Delineating

720.123 Petitions for Regulation as Universal Waste

720.130 Procedures for Solid Waste Determinations

720.131 Solid Waste Determinations

720.132 Boiler Determinations

720.133 Procedures for Determinations

720.140 Additional regulation of certain hazardous waste Recycling Activities on a case-by-case Basis

720.141 Procedures for case-by-case regulation of hazardous waste Recycling Activities

## APPENDIX A Overview of 40 CFR, Subtitle C Regulations

AUTHORITY: Implementing Sections 7.2, 13, and 22.4 and authorized by Section 27 of the Environmental Protection Act [415 ILCS 5/7.2, 13, 22.4 and 27].

SOURCE: Adopted in R81-22 at 5 Ill. Reg. 9781, effective May 17, 1982; amended and codified in R81-22 at 6 Ill. Reg. 4828, effective May 17, 1982; amended in R82-19 at 7 Ill. Reg. 14015, effective Oct. 12, 1983; amended in R84-9 at 9 Ill. Reg. 11819, effective July 24, 1985; amended in R85-22 at 10 Ill. Reg. 968, effective January 2, 1986; amended in R86-1 at 10 Ill. Reg. 13998, effective August 12, 1986; amended in R86-19 at 10 Ill. Reg. 20630, effective

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December 2, 1986; amended in R86-28 at 11 Ill. Reg. 6017, effective March 24, 1987; amended in R86-46 at 11 Ill. Reg. 13435, effective August 4, 1987; amended in R87-5 at 11 Ill. Reg. 19280, effective November 12, 1987; amended in R87-26 at 12 Ill. Reg. 2450, effective January 15, 1988; amended in R88-39 at 12 Ill. Reg. 12999, effective July 29, 1988; amended in R88-16 at 13 Ill. Reg. 362, effective December 27, 1988; amended in R89-1 at 13 Ill. Reg. 18278, effective November 13, 1989; amended in R89-2 at 14 Ill. Reg. 3075, effective February 20, 1990; amended in R89-9 at 14 Ill. Reg. 6225, effective April 16, 1990; amended in R90-10 at 14 Ill. Reg. 16450, effective September 25, 1990; amended in R90-17 at 15 Ill. Reg. 7934, effective May 9, 1991; amended in R90-11 at 15 Ill. Reg. 9323, effective June 17, 1991; amended in R91-1 at 15 Ill. Reg. 14446, effective September 30, 1991; amended in R91-13 at 16 Ill. Reg. 9489, effective June 9, 1992; amended in R92-1 at 16 Ill. Reg. 17636, effective November 6, 1992; amended in R92-10 at 17 Ill. Reg. 5625, effective March 26, 1993; amended in R93-4 at 17 Ill. Reg. 20545, effective November 22, 1993; amended in R93-16 at 18 Ill. Reg. 6720, effective April 26, 1994; amended in R94-7 at 18 Ill. Reg. 12160, effective July 29, 1994; amended in R94-17 at 18 Ill. Reg. 17480, effective November 23, 1994; amended in R95-6 at 19 Ill. Reg. 9508, effective June 27, 1995; amended in R95-20 at 20 Ill. Reg. 10929, effective August 1, 1996; amended in R96-10/R97-3/R97-5 at 22 Ill. Reg. 236, effective December 16, 1997; amended in R98-12 at 22 Ill. Reg. 7590, effective April 15, 1998; amended in R97-21/R98-3/R98-5 at 22 Ill. Reg. 17496, effective September 28, 1998; amended in R98-21/R99-2/R99-7 at 23 Ill. Reg. 1704, effective January 19, 1999; amended in R99-15 at 23 Ill. Reg. 9094, effective July 26, 1999; amended in R00-5 at 24 Ill. Reg. 1063, effective January 6, 2000; amended in R00-13 at 24 Ill. Reg. 9443, effective June 20, 2000; amended at R01-3 at 25 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_.

## SUBPART B: DEFINITIONS

## Section 720.111 References

The following documents are incorporated by reference for the purposes of this Part and 35 Ill. Adm. Code 703 through 705, 721 through 726, 728, 730, 733, 738, and 739:

- a) Non-Regulatory Government Publications and Publications of Recognized Organizations and Associations:

ACI. Available from the American Concrete Institute, Box 19150, Redford Station, Detroit, Michigan 48219:

ACI 318-83: "Building Code Requirements for Reinforced Concrete", adopted September 1983.

ANSI. Available from the American National Standards Institute, 1430 Broadway, New York, New York 10018, 212-354-3300:

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ANSI B31.3 and B31.4. See ASME/ANSI B31.3 and B31.4.

API. Available from the American Petroleum Institute, 1220 L Street, N.W., Washington, D.C. 20005, 202-682-8000:

"Cathodic Protection of Underground Petroleum Storage Tanks and Piping Systems", API Recommended Practice 1632, Second Edition, December 1987.

"Evaporative Loss from External Floating-Roof Tanks", API Publication 2517, Third Edition, February 1989.

"Guide for Inspection of Refinery Equipment, Chapter XII, Atmospheric and Low Pressure Storage Tanks", 4th Edition, 1981, reaffirmed December 1987.

"Installation of Underground Petroleum Storage Systems", API Recommended Practice 1615, Fourth Edition, November 1987.

APTI. Available from the Air and Waste Management Association, Box 2861, Pittsburgh, PA 15230, 412-232-3444:

APTI Course 415: Control of Gaseous Emissions, USEPA Publication EPA-450/2-81-005, December 1981.

ASME. Available from the American Society of Mechanical Engineers, 345 East 47th Street, New York, NY 10017, 212-705-7722:

"Chemical Plant and Petroleum Refinery Piping", ASME/ANSI B31.3-1987, as supplemented by B31.3a-1988 and B31.3b-1988. Also available from ANSI.

"Liquid Transportation Systems for Hydrocarbons, Liquid Petroleum Gas, Anhydrous Ammonia, and Alcohols", ASME/ANSI B31.4-1986, as supplemented by B31.4a-1987. Also available from ANSI.

ASTM. Available from American Society for Testing and Materials, 1916 Race Street, Philadelphia, PA 19103, 215-299-5400:

ASTM C 94-90, Standard Specification for Ready-Mixed Concrete, approved March 30, 1990.

ASTM D 88-87, Standard Test Method for Saybolt Viscosity, April 24, 1981, reapproved January 1987.

ASTM D 93-85, Standard Test Methods for Flash Point by

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- Pensky - Martens Closed Tester, approved October 25, 1985.
- ASTM D 1946-90, Standard Practice for Analysis of Reformed Gas by Gas Chromatography, approved March 30, 1990.
- ASTM D 2161-87, Standard Practice for Conversion of Kinematic Viscosity to Saybolt Universal or to Saybolt Furol Viscosity, March 27, 1987.
- ASTM D 2267-88, Standard Test Method for Aromatics in Light Naphthas and Aviation Gasolines by Gas Chromatography, approved November 17, 1988.
- ASTM D 2382-88, Standard Test Method for Heat of Combustion of Hydrocarbon Fuels by Bomb Calorimeter (High Precision Method), approved October 31, 1988.
- ASTM D 2879-92, Standard Test Method for Vapor Pressure-Temperature Relationship and Initial Decomposition Temperature of Liquids by Isotenoscope, approved 1992.
- ASTM D 3828-87, Standard Test Methods for Flash Point of Liquids by Setflash Closed Tester, approved December 14, 1988.
- ASTM E 168-88, Standard Practices for General Techniques of Infrared Quantitative Analysis, approved May 27, 1988.
- ASTM E 169-87, Standard Practices for General Techniques of Ultraviolet-Visible Quantitative Analysis, approved February 1, 1987.
- ASTM E 260-85, Standard Practice for Packed Column Gas Chromatography, approved June 28, 1985.
- ASTM Method G 21-70 (1984a), Standard Practice for Determining Resistance of Synthetic Polymer Materials to Fungi.
- ASTM Method G 22-76 (1984b), Standard Practice for Determining Resistance of Plastics to Bacteria.
- MICE. Methods Information Communication Exchange Service, 703-821-4690:
- "Test Methods for Evaluating Solid Waste, Physical/Chemical Methods", USEPA Publication number SW-846, Update IIIA (April 1998).

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- GPO. Available from the Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402, 202-512-1800:
- Standard Industrial Classification Manual (1972), and 1977 Supplement, republished in 1983.
- "Test Methods for Evaluating Solid Waste, Physical/Chemical Methods", USEPA Publication number SW-846 (Third Edition, November 1986), as amended by Updates I (July 1992), II (September 1994), IIA (August, 1993), IIB (January 1995), and IIC (December 1996) (Document Number 955-001-00000-1).
- NACE. Available from the National Association of Corrosion Engineers, 1400 South Creek Dr., Houston, TX 77084, 713-492-0535:
- "Control of External Corrosion on Metallic Buried, Partially Buried, or Submerged Liquid Storage Systems", NACE Recommended Practice RP-02-85, approved March 1985.
- NFPA. Available from the National Fire Protection Association, Batterymarch Park, Boston, MA 02269, 617-770-3000 or 800-344-3555:
- "Flammable and Combustible Liquids Code" NFPA 30, issued July 17, 1987. Also available from ANSI.
- NTIS. Available from the U.S. Department of Commerce, National Technical Information Service, 5285 Port Royal Road, Springfield, VA 22161, 703-605-6000 or 800-553-6847:
- APTI Course 415: Control of Gaseous Emissions, USEPA Publication EPA-450/2-81-005, December 1981.
- "Generic Quality Assurance Project Plan for Land Disposal Restrictions Program", EPA/530-SW-87-011, March 15, 1987 (document number PB-88-170766).
- "Guideline on Air Quality Models", Revised 1986 (document number PB86-245-248 (Guideline) and PB88-150-958 (Supplement), also set forth at 40 CFR 51, Appendix W).
- "Method 164, Revision A, n-Hexane Extractable Material (HEM; Oil and Grease) and Silica Gel Treated n-Hexane Extractable Material (SGT-HM; Non-polar Material) by Extraction and Gravimetry" (document number PB99-121949).

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"Methods for Chemical Analysis of Water and Wastes", Third Edition, March 1983 (document number PB-84-128677).

"Methods Manual for Compliance with BIF Regulations", December 1990 (document number PB91-120-006).

"Petitions to Delist Hazardous Wastes -- A Guidance Manual, Second Edition", EPA/530-R-93-007, March 1993 (document number PB-93-169 365).

"Screening Procedures for Estimating the Air Quality Impact of Stationary Sources", October 1992, Publication Number EPA-450/R-92-019.

"Test Methods for Evaluating Solid Waste, Physical/Chemical Methods", USEPA Publication number SW-846 (Third Edition, November 1986), as amended by Updates I (July 1992), II (September 1994), IIA (August 1993), IIB (January 1995), III (December 1996), and IIIA (April 1998) (document number 955-001-00000-1).

OECD. Organisation for Economic Co-operation and Development, Environment Directorate, 2 rue Andre Pascal, 75775 Paris Cedex 16, France:

OECD Guideline for Testing of Chemicals, Method 301B: "CO[2] Evolution (Modified Sturm Test)", adopted 17 July 1992.

Table 2.B of the Annex of OECD Council Decision C(88)90(Final) of 27 May 1988.

STI. Available from the Steel Tank Institute, 728 Anthony Trail, Northbrook, IL 60062, 708-498-1980:

"Standard for Dual Wall Underground Steel Storage Tanks" (1986).

USDOD. Available from the United States Department of Defense:

"DOD Ammunition and Explosive Safety Standards" (DOD 6055.9-STD), as in effect on November 8, 1995.

The Motor Vehicle Inspection Report (DD Form 626), as in effect on November 8, 1995.

Requisition Tracking Form (DD Form 1348), as in effect on November 8, 1995.

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The Signature and Tally Record (DD Form 1907), as in effect on November 8, 1995.

Special Instructions for Motor Vehicle Drivers (DD Form 836), as in effect on November 8, 1995.

USEPA. Available from United States Environmental Protection Agency, Office of Drinking Water, State Programs Division, WH 550 E, Washington, D.C. 20460:

"Technical Assistance Document: Corrosion, Its Detection and Control in Injection Wells", EPA 570/9-87-002, August 1987.

USEPA. Available from Receptor Analysis Branch, USEPA (MD-14), Research Triangle Park, NC 27711:

"Screening Procedures for Estimating the Air Quality Impact of Stationary Sources, Revised", October 1992, Publication Number EPA-450/R-92-019.

USEPA. Available from RCRA Information Center (RIC), 1235 Jefferson-Davis Highway, first floor, Arlington, VA 22203 (Docket #F-94-IEHP-FRFF);

OECD Amber List of Wastes, Appendix 4 to the OECD Council Decision C(92)39/FINAL (Concerning the Control of Transfrontier Movements of Wastes Destined for Recovery Operations) (May 1993).

OECD Green List of Wastes, Appendix 3 to the OECD Council Decision C(92)39/FINAL (Concerning the Control of Transfrontier Movements of Wastes Destined for Recovery Operations) (May 1994).

OECD Red List of Wastes, Appendix 5 to the OECD Council Decision C(92)39/FINAL (Concerning the Control of Transfrontier Movements of Wastes Destined for Recovery Operations) (May 1993).

Table 2.B of the Annex of OECD Council Decision C(88)90(Final) (May 27, 1988).

USGSA. Available from the United States Government Services Administration:

Government Bill of Lading (GBL) (GSA Standard Form 1109), as in effect on November 8, 1995.



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- b) Code of Federal Regulations. Available from the Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20401, 202-783-3238:

10 CFR 20, Appendix B (1999)

40 CFR 51.100(i) (1999)

40 CFR 51, Appendix W (1999)

40 CFR 52.741, Appendix B (1999)

40 CFR 60 (1999)

40 CFR 61, Subpart V (1999)

40 CFR 63 (1999)

40 CFR 136 (1999), as amended at 64 Fed. Reg. 73414 (December 30, 1999) and 65 Fed. Reg. 3008 (January 19, 2000).

40 CFR 142 (1999)

40 CFR 220 (1999)

40 CFR 232.2 (1999)

40 CFR 260.20 (1999)

40 CFR 264 (1999)

40 CFR 268.41 (1990)

40 CFR 268.47 Appendix IX (1999)

40 CFR 270.5 (1999)

40 CFR 302.4, 302.5, and 302.6 (1999)

40 CFR 761 (1999)

49 CFR 171 (1999)

49 CFR 173 (1999)

49 CFR 178 (1999)

- c) Federal Statutes

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Section 3004 of the Resource Conservation and Recovery Act (42 USC 6901 et seq.), as amended through December 31, 1987.

Sections 201(v), 201(w), and 360b(j) of the Federal Food, Drug, and Cosmetic Act (FFDCA; 21 USC 321(v), 321(w), and 512(j)), as amended through October 25, 1994.

Section 1412 of the Department of Defense Authorization Act of 1986, Pub. L. 99-145, 50 USC 1521(j)(1) (1997).

- d) This Section incorporates no later editions or amendments.

(Source: Amended at 25 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)

## POLLUTION CONTROL BOARD

## NOTICE OF PROPOSED AMENDMENTS

- 1) **Heading of the Part:** Identification and Listing of Hazardous Waste

- 2) **Code citation:** 35 Ill. Adm. Code 721

- 3) **Section Numbers:**  
721.131

**Proposed Action:**  
Amend

- 4) **Statutory authority:** 415 ILCS 5/7.2, 22.4, and 27.

- 5) **A complete description of the subjects and issues involved:** A more detailed description is contained in the Board's opinion and order of September 21, 2000, proposing amendments in docket R01-3 for public comment, which opinion and order is available from the address below. As is explained in that opinion, the Board will receive public comment on the Proposed amendments for 45 days from the date they appear in the Illinois Register before proceeding to adopt amendments based on this proposal.

This proceeding would update the Illinois RCRA Subtitle C hazardous waste rules to correspond with amendments adopted by the United States Environmental Protection Agency (USEPA) that appeared in the *Federal Register* during a single update period. The docket and time period that is involved in this proceeding is the following:

R01-3 Federal RCRA Subtitle C amendments that occurred during the period January 1, 2000, through June 30, 2000.

The R01-3 docket amends rules in 35 Ill. Adm. Code 720, 721, and 728.

For a description of the federal actions underlying these amendments, see the Notice of Proposed Amendments for 35 Ill. Adm. Code 720 in this issue of the *Illinois Register*.

Specifically, the amendments to 35 Ill. Adm. Code 721 implement segments of the federal June 8, 2000 corrections to the August 6, 1998 amendments listing of four petroleum wastes as hazardous.

Section 22.4 of the Environmental Protection Act [415 ILCS 5/22.4] provides that Section 5-35 of the Administrative Procedure Act [5 ILCS 100/5-35] does not apply to this rulemaking. Because this rulemaking is not subject to Section 5-35 of the APA, it is not subject to First Notice or to Second Notice review by the Joint Committee on Administrative Rules (JCAR). First Notice or to Second Notice review by the Joint Committee on Administrative Rules (JCAR).

- 6) **Will these proposed amendments replace emergency amendments currently in effect?** No

- 7) **Does this rulemaking contain an automatic repeal date?** No

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- 8) **Do these proposed amendments contain incorporations by reference? No.** None of the segments of 35 Ill. Adm. Code 721 under amendment in this proceeding include incorporations by reference.

- 9) **Are there any other amendments pending on this Part?** No

- 10) **Statement of statewide policy objectives:** This rulemaking imposes mandates on units of local government to the extent they may be involved in the generation, transportation, treatment, storage, or disposal of hazardous waste. These mandates are, however, identical-in-substance to mandates imposed by federal law.

- 11) **Time, place and manner in which interested persons may comment on this proposed rulemaking:** The Board will accept written public comment on this Proposal for a period of 45 days after the date of this publication. Comments should reference docket R01-3 and be addressed to:

Ms. Dorothy M. Gunn, Clerk  
Illinois Pollution Control Board  
State Capitol Center, Suite 11-500  
300 W. Randolph St.  
Chicago IL 60601

Address all questions to Michael J. McCambridge, at 312-814-6924.

Request copies of the Board's opinion and order from Patricia Jones, at 312-814-3620.

- 12) **Initial regulatory flexibility analysis:**

- A) **Types of small businesses, small municipalities, and not-for-profit corporations affected:** This rulemaking affects those small businesses, small municipalities, and not-for-profit corporations that generate, transport, treat, store, or dispose of hazardous waste. The current amendments are very minor in nature and scope, with very little substantive impact. The Board anticipates that they will have very little, if any, impact on the compliance requirements of the existing regulations.

- B) **Reporting, bookkeeping or other procedures required for compliance:** The existing rules and proposed amendments require extensive reporting, bookkeeping and other procedures, including the preparation of manifests and annual reports, waste analyses and maintenance of operating records. The Board anticipates that they will have very little, if any, impact on the procedures required for compliance with the existing regulations.

- C) **Types of professional skills necessary for compliance:** Compliance

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with the existing rules and proposed amendments may require the services of an attorney, certified public accountant, chemist, and registered professional engineer. The Board anticipates that they will have very little, if any, impact on the professional skills required for compliance with the existing regulations.

- 13) Regulatory agenda on which this rulemaking was summarized: January 2000

The full text of the Proposed Amendments begins on the next page:

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## NOTICE OF PROPOSED AMENDMENTS

TITLE 35: ENVIRONMENTAL PROTECTION  
SUBTITLE G: WASTE DISPOSAL  
CHAPTER I: POLLUTION CONTROL BOARD  
SUBCHAPTER C: HAZARDOUS WASTE OPERATING REQUIREMENTS

## PART 721

IDENTIFICATION AND LISTING OF  
HAZARDOUS WASTE

## SUBPART A: GENERAL PROVISIONS

Section	Purpose and Scope
721.101	Definition of Solid Waste
721.102	Definition of Hazardous Waste
721.103	Exclusions
721.104	Special Requirements for Hazardous Waste Generated by Small Quantity Generators
721.105	Requirements for Recyclable Materials
721.106	Residues of Hazardous Waste in Empty Containers
721.107	PCB Wastes Regulated under RCRA
721.108	Requirements for Universal Waste
721.109	

SUBPART B: CRITERIA FOR IDENTIFYING THE  
CHARACTERISTICS OF HAZARDOUS WASTE  
AND FOR LISTING HAZARDOUS WASTES

Section	Criteria for Identifying the Characteristics of Hazardous Waste
721.110	Criteria for Listing Hazardous Waste
721.111	

## SUBPART C: CHARACTERISTICS OF HAZARDOUS WASTE

Section	General
721.120	Characteristic of Ignitability
721.121	Characteristic of Corrosivity
721.122	Characteristic of Reactivity
721.123	Toxicity Characteristic
721.124	

## SUBPART D: LISTS OF HAZARDOUS WASTE

Section	General
721.130	Hazardous Wastes From Nonspecific Sources
721.131	Hazardous Waste from Specific Sources
721.132	Discarded Commercial Chemical Products, Off-Specification Species, Container Residues, and Spill Residues Thereof
721.133	

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721.135	Wood Preserving Wastes
721.138	Comparable or Syngas Fuel Exclusion
APPENDIX A	Representative Sampling Methods
APPENDIX B	Method 1311 Toxicity Characteristic Leaching Procedure (TCLP)
APPENDIX C	Chemical Analysis Test Methods
TABLE A	Analytical Characteristics of Organic Chemicals (Repealed)
TABLE B	Analytical Characteristics of Inorganic Species (Repealed)
TABLE C	Sample Preparation/Sample Introduction Techniques (Repealed)
APPENDIX D	Basis for Listing Hazardous Wastes
APPENDIX E	Hazardous Constituents
APPENDIX F	Wastes Excluded by Administrative Action
TABLE A	Wastes Excluded by U.S. EPA under 40 CFR 260.20 and 260.22 from Non-Specific Sources
TABLE B	Wastes Excluded by USEPA under 40 CFR 260.20 and 260.22 from Specific Sources
TABLE C	Wastes Excluded by U.S. EPA under 40 CFR 260.20 and 260.22 from Commercial Chemical Products, Off-Specification Species, Container Residues, and Soil Residues Thereof
TABLE D	Wastes Excluded by the Board by Adjusted Standard
APPENDIX J	Method of Analysis for Chlorinated Dibenzo-p-Dioxins and Dibenzofurans (Repealed)
APPENDIX Y	Table to Section 721.138
APPENDIX Z	Table to Section 721.102

**AUTHORITY:** Implementing Sections 7.2 and 22.4 and authorized by Section 27 of the Environmental Protection Act (415 ILCS 5/7-2, 22.4 and 27).

**SOURCE:** Adopted in R81-22 at 5 Ill. Reg. 9781, effective May 17, 1982; amended and codified in R81-22 at 6 Ill. Reg. 4828, effective May 17, 1982; amended in R82-18 at 7 Ill. Reg. 2518, effective February 22, 1983; amended in R82-19 at 7 Ill. Reg. 13999, effective October 12, 1983; amended in R84-34 at 8 Ill. Reg. 24562, effective December 11, 1984; amended in R84-9 at 9 Ill. Reg. 11834, effective July 24, 1985; amended in R85-22 at 10 Ill. Reg. 998, effective January 2, 1986; amended in R85-2 at 10 Ill. Reg. 8112, effective May 2, 1986; amended in R86-1 at 10 Ill. Reg. 14002, effective August 12, 1986; amended in R86-19 at 10 Ill. Reg. 20647, effective December 2, 1986; amended in R86-28 at 11 Ill. Reg. 6035, effective March 24, 1987; amended in R86-46 at 11 Ill. Reg. 13466, effective August 4, 1987; amended in R87-32 at 11 Ill. Reg. 16698, effective September 30, 1987; amended in R87-5 at 11 Ill. Reg. 19303, effective November 12, 1987; amended in R87-26 at 12 Ill. Reg. 2456, effective January 15, 1988; amended in R87-30 at 12 Ill. Reg. 12070, effective July 12, 1988; amended in R87-39 at 12 Ill. Reg. 13006, effective July 29, 1988; amended in R88-16 at 13 Ill. Reg. 982, effective December 27, 1988; amended in R89-1 at 13 Ill. Reg. 18300, effective November 13, 1989; amended in R90-2 at 14 Ill. Reg. 14401, effective August 22, 1990; amended in R90-10 at 14 Ill. Reg. 16472, effective September 25, 1990; amended in R90-17 at 15 Ill. Reg. 7950, effective May 9, 1991; amended in R90-11 at 15 Ill. Reg. 9332, effective June 17, 1991;

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amended in R91-1 at 15 Ill. Reg. 14473, effective September 30, 1991; amended in R91-12 at 16 Ill. Reg. 21557, effective January 27, 1992; amended in R91-16 at 16 Ill. Reg. 26000, effective February 27, 1992; amended in R91-13 at 17 Ill. Reg. 9519, effective June 9, 1992; amended in R92-1 at 17 Ill. Reg. 17666, effective November 1992; amended in R92-10 at 17 Ill. Reg. 5650, effective March 26, 1993; amended in R93-4 at 17 Ill. Reg. 20568, effective November 2, 1993; amended in R94-4 at 17 Ill. Reg. 6741, effective April 26, 1994; amended in R94-7 at 18 Ill. Reg. 12175, effective July 29, 1994; amended in R94-17 at 18 Ill. Reg. 17490, effective November 23, 1994; amended in R95-6 at 19 Ill. Reg. 9522, effective June 27, 1995; amended in R95-20 at 20 Ill. Reg. 10863, effective August 3, 1996; amended in R96-10/R97-3/R97-5 at 22 Ill. Reg. 275, effective December 16, 1997; amended in R98-12 at 22 Ill. Reg. 7615, effective April 15, 1998; amended in R97-21/R98-3/R98-5 at 22 Ill. Reg. 17531, effective September 28, 1998; amended in R98-21/R99-2/R99-7 at 23 Ill. Reg. 1718, effective January 19, 1999; amended in R99-15 at 23 Ill. Reg. 9135, effective July 26, 1999; amended in R00-13 at 24 Ill. Reg. 9481, effective June 20, 2000; amended in R01-3 at 25 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_.

## SUBPART D: LISTS OF HAZARDOUS WASTE

## Section 721.131 Hazardous Wastes From Nonspecific Sources

- a) The following solid wastes are listed hazardous wastes from non-specific sources unless they are excluded under 35 Ill. Adm. Code 720.120 and 720.122 and listed in Section Appendix I of this Part.

## USEPA

Hazardous Waste No.	Industry and Hazardous Waste	Hazard Code
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F001 The following spent halogenated solvents used in degreasing: tetrachloroethylene, trichloroethylene, methylene chloride, 1,1,1-trichloroethane, carbon tetrachloride and chlorinated fluorocarbons; all spent solvent mixtures and blends used in degreasing containing, before use, a total of ten percent or more (by volume) of one or more of the above halogenated solvents or those solvents listed in F002, F004 or F005; and still bottoms from the recovery of these spent solvents and spent solvent mixtures.

The following spent halogenated solvents: trichloroethylene, methylene chloride, 1,1,1-trichloroethane, chlorobenzene, 1,1,2-trichloro-1,2,2-trifluoroethane, orthochlorobenzene, trichlorofluoromethane and 1,1,2-trichloroethane; all spent solvent mixtures and blends containing, before use, a total of ten percent

F002 The following spent halogenated solvents: trichloroethylene, methylene chloride, 1,1,1-trichloroethane, chlorobenzene, 1,1,2-trichloro-1,2,2-trifluoroethane, orthochlorobenzene, trichlorofluoromethane and 1,1,2-trichloroethane; all spent solvent mixtures and blends containing, before use, a total of ten percent



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USEPA Hazardous Waste No.	Industry and Hazardous Waste	Hazard Code
F003	<p>or more (by volume) of one or more of the above halogenated solvents or those solvents listed in F001, F004 or F005; and still bottoms from the recovery of these spent solvents and spent solvent mixtures.</p> <p>The following spent non-halogenated solvents: xylene, acetone, ethyl acetate, ethyl benzene, ethyl ether, methyl isobutyl ketone, n-butyl alcohol, cyclohexanone and methanol; all spent solvent mixtures and blends containing, before use, only the above spent non-halogenated solvents; and all spent solvent mixtures and blends containing, before use, one or more of the above non-halogenated solvents and a total of ten percent or more (by volume) of one or more of those solvents listed in F001, F002, F004 or F005; and still bottoms from the recovery of these spent solvents and spent solvent mixtures.</p> <p>The following spent non-halogenated solvents: cresols and cresylic acid and nitrobenzene; all spent solvent mixtures and blends containing, before use, a total of ten percent or more (by volume) of one or more of the above non-halogenated solvents or those solvents listed in F001, F002 or F005; and still bottoms from the recovery of these spent solvents and spent solvent mixtures.</p>	(I)
F004	<p>The following spent non-halogenated solvents: cresols and cresylic acid and nitrobenzene; all spent solvent mixtures and blends containing, before use, a total of ten percent or more (by volume) of one or more of the above non-halogenated solvents or those solvents listed in F001, F002 or F005; and still bottoms from the recovery of these spent solvents and spent solvent mixtures.</p> <p>The following spent non-halogenated solvents: toluene, methyl ethyl ketone, carbon disulfide, isobutanol, pyridine, benzene, 2-ethoxyethanol and 2-nitropropane; all spent solvent mixtures and blends, containing, before use, a total of ten percent or more (by volume) of one or more of the above non-halogenated solvents or those solvents listed in F001, F002 or F004; and still bottoms from the recovery of these spent solvents and spent solvent mixtures.</p>	(T)
F005	<p>The following spent non-halogenated solvents: toluene, methyl ethyl ketone, carbon disulfide, isobutanol, pyridine, benzene, 2-ethoxyethanol and 2-nitropropane; all spent solvent mixtures and blends, containing, before use, a total of ten percent or more (by volume) of one or more of the above non-halogenated solvents or those solvents listed in F001, F002 or F004; and still bottoms from the recovery of these spent solvents and spent solvent mixtures.</p>	(I, T)
F006	<p>Wastewater treatment sludges from electroplating operations except from the following processes: (1) sulfuric acid anodizing of aluminum; (2) tin plating on carbon steel; (3) zinc plating (segregated basis) on carbon steel; (4) aluminum or zinc-aluminum plating on carbon steel; (5) cleaning/stripping associated with tin, zinc and aluminum plating on carbon steel; and (6) chemical etching and milling of aluminum.</p>	(T)
F007	<p>Spent cyanide plating bath solutions from electroplating operations.</p>	(R, T)
USEPA Hazardous Waste No.	Industry and Hazardous Waste	Hazard Code
F008	Plating bath residues from the bottom of plating baths from electroplating operations where cyanides are used in the process.	(R, T)
F009	Spent stripping and cleaning bath solutions from electroplating operations where cyanides are used in the process.	(R, T)
F010	Quenching bath residues from oil baths from metal heat treating operations where cyanides are used in the process.	(R, T)
F011	Spent cyanide solutions from salt bath pot cleaning from metal heat treating operations.	(R, T)
F012	Quenching wastewater treatment sludges from metal heat treating operations where cyanides are used in the process.	(T)
F019	Wastewater treatment sludges from the chemical conversion coating of aluminum except from zirconium phosphating in aluminum can washing when such phosphating is an exclusive conversion coating process.	(T)
F020	Wastes (except wastewater and spent carbon from hydrogen chloride purification) from the production or manufacturing use (as a reactant, chemical intermediate or component in a formulating process) of tri- or tetrachlorophenol, or of intermediates used to produce their pesticide derivatives. (This listing does not include wastes from the production of hexachlorophene from highly purified 2,4,5-trichlorophenol.)	(H)
F021	Wastes (except wastewater and spent carbon from hydrogen chloride purification) from the production or manufacturing use (as a reactant, chemical intermediate or component in a formulating process) of pentachlorophenol, or of intermediates used to produce its derivatives.	(H)
F022	Wastes (except wastewater and spent carbon from hydrogen chloride purification) from the manufacturing use (as a reactant, chemical intermediate or component in a formulating process) of tetra-, penta- or hexachlorobenzenes under alkaline conditions.	(H)
F023	Wastes (except wastewater and spent carbon from hydrogen chloride purification) from the production of materials on equipment previously used for the production or manufacturing use (as a reactant, chemical intermediate or component in a formulating	(H)

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USEPA Hazardous Waste No.	Industry and Hazardous Waste	Hazard Code	USEPA Hazardous Waste No.	Industry and Hazardous Waste	Hazard Code
	process) of tri- and tetrachlorophenols. (This listing does not include wastes from equipment used only for the production or use of hexachlorophene from highly purified 2,4,5-trichlorophenol.)			formulations (except potentially cross-contaminated wastes that have had the F032 waste code deleted in accordance with Section 721.135 and where the generator does not resume or initiate use of chlorophenolic formulations). This listing does not include K001 bottom sediment sludge from the treatment of wastewater from wood preserving processes that use creosote or pentachlorophenol.	
F024	Process wastes including but not limited to, distillation residues, heavy ends, tars, and reactor cleanout wastes, from the production of certain chlorinated aliphatic hydrocarbons by free radical catalyzed processes. These chlorinated aliphatic hydrocarbons are those having carbon chain lengths ranging from one to and including five, with varying amounts and positions of chlorine substitution. (This listing does not include wastewaters, wastewater treatment sludges, spent catalysts and wastes listed in this Section or Section 721.132.)	(T)	F034	Wastewaters, (except those that have not come into contact with process contaminants), process residuals, preservative drippage and spent formulations from wood preserving processes generated at plants that use creosote formulations. This listing does not include K001 bottom sediment sludge from the treatment of wastewater from wood preserving processes that use creosote or pentachlorophenol.	(T)
F025	Condensed light ends, spent filters and filter aids, and spent desiccant wastes from the production of certain chlorinated aliphatic hydrocarbons by free radical catalyzed processes. These chlorinated aliphatic hydrocarbons are those having carbon chain lengths ranging from one to and including five, with varying amounts and positions of chlorine substitution.	(T)	F035	Wastewaters, (except those that have not come into contact with process contaminants), process residuals, preservative drippage and spent formulations from wood preserving processes generated at plants that use inorganic preservatives containing arsenic or chromium. This listing does not include K001 bottom sediment sludge from the treatment of wastewater from wood preserving processes that use creosote or pentachlorophenol.	(T)
F026	Wastes (except wastewater and spent carbon from hydrogen chloride purification) from the production of materials on equipment previously used for the manufacturing use (as a reactant, chemical intermediate or component in a formulating process) of tetra-, penta- or hexachlorobenzene under alkaline conditions.	(H)	F037	Petroleum refinery primary oil/water/solids separation sludge-Any sludge generated from the gravitational separation of oil/water/solids during the storage or treatment of process wastewaters and oil oily cooling wastewaters from petroleum refineries. Such sludges include, but are not limited to, those generated in: oil/water/solids separators; tanks and impoundments; ditches and other conveyances; sumps; and stormwater units receiving dry weather flow. Sludge <del>studies</del> generated in stormwater units that do not receive dry weather flow, <del>sludge studies</del> generated from non-contact once-through cooling waters segregated for treatment from other process or oily cooling waters, <del>sludge studies</del> generated in aggressive biological treatment units as defined in subsection (b)(2) of this Section <del>γ--below</del> (including sludge <del>studies</del> generated in one or more additional units after wastewaters have been treated in aggressive biological treatment units), and K051 wastes are not	(T)
F027	Discarded unused formulations containing tri-, tetra- or pentachlorophenol or discarded unused formulations containing compounds derived from these chlorophenols. (This listing does not include formulations containing hexachlorophene synthesized from prepurified 2,4,5-trichlorophenol as the sole component).	(H)			
F028	Residues resulting from the incineration or thermal treatment of soil contaminated with hazardous waste numbers F020, F021, F022, F023, F026 and F027.	(T)			
F032	Wastewaters, (except those that have not come into contact with process contaminants), process residuals, preservative drippage and spent formulations from wood preserving processes generated at plants that currently use or have previously used chlorophenolic	(T)			

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USEPA  
Hazardous  
Waste No.

## Industry and Hazardous Waste

## Hazard Code

included in this listing. This listing does include residuals generated from processing or recycling oil-bearing hazardous secondary materials excluded under Section 721.104(a)(12)(A) if those residuals are to be disposed of.

F038 Petroleum refinery secondary (emulsified) oil/water/solids separation sludge--any sludge or float generated from the physical or chemical separation of oil/water/solids in process wastewaters and oily cooling wastewaters from petroleum refineries. Such wastes include, but are not limited to, all sludges and floats generated in: induced air floatation (IAF) units, tanks and impoundments, and all sludges generated in DAF units. Sludges generated in stormwater units that do not receive dry weather flow, sludges generated from non-contact once-through cooling waters segregated for treatment from other process or oily cooling waters, sludges and floats generated in aggressive biological treatment units as defined in subsection (b)(2) of this Section ~~below~~ (including sludges and floats generated in one or more additional units after wastewaters have been treated in aggressive biological treatment units), F037, K048 and K051 wastes are not included in this listing.

F039

Leachate (liquids which have percolated through land disposed wastes) resulting from the disposal of more than one restricted waste classified as hazardous under Subpart D. (Leachate resulting from the disposal of one or more of the following USEPA hazardous wastes and no other hazardous wastes retains its USEPA hazardous waste number(s): F020, F021, F022, F026, F027 or F028.)

Board Note: The primary hazardous properties of these materials have been indicated by the letters T (Toxicity), R (Reactivity), I (Ignitability), and C (Corrosivity). The letter H indicates Acute Hazardous Waste.

- b) Listing specific definitions.
- 1) For the purpose of the F037 and F038 listings, oil/water/solids is defined as oil or water or solids.
  - 2) For the purposes of the F037 and F038 listings:
    - A) Aggressive biological treatment units are defined as units which employ one of the following four treatment methods: activated sludge; trickling filter; rotating

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biological contactor for the continuous accelerated biological oxidation of wastewaters; or, high-rate aeration. High-rate aeration is a system of surface impoundments or tanks, in which intense mechanical aeration is used to completely mix the wastes, enhance biological activity, and: i) The units employ a minimum of six horsepower per million gallons of treatment volume; and either ii) The hydraulic retention time of the unit is no longer than five days; or

iii) The hydraulic retention time is no longer than 30 days and the unit does not generate a sludge that is a hazardous waste by the toxicity characteristic.

B) Generators and treatment, storage or disposal (TSD) facilities have the burden of proving that their sludges are exempt from listing as F037 or F038 wastes under this definition. Generators and TSD facilities must ~~shall~~ maintain, in their operating or other on site records, documents and data sufficient to prove that:

- i) The unit is an aggressive biological treatment unit as defined in this subsection; and
- ii) The sludges sought to be exempted from F037 or F038 were actually generated in the aggressive biological treatment unit.

3) Time of generation. For the purposes of the designated waste, the time of generation is as follows:

- A) For the F037 listing, sludges are considered to be generated at the moment of deposition in the unit, where deposition is defined as at least a temporary cessation of lateral particle movement;
- B) For the F038 listing:

- i) Sludges are considered to be generated at the moment of deposition in the unit, where deposition is defined as at least a temporary cessation of lateral particle movement; and

- ii) Floats are considered to be generated at the moment they are formed in the top of the unit.

(Source: Amended at 25 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)

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1) Heading of the Part: Land Disposal Restrictions

2) Code citation: 35 Ill. Adm. Code 728

3) Section Numbers: Proposed Action:  
APPENDIX G Amend

4) Statutory authority: 415 ILCS 5/7-2, 22-4, and 27.

5) A complete description of the subjects and issues involved: A more detailed description is contained in the Board's opinion and order of September 21, 2000, proposing amendments in docket R01-3 for public comment, which opinion and order is available from the address below. As is explained in that opinion, the Board will receive public comment on the proposed amendments for 45 days from the date they appear in the *Illinois Register* before proceeding to adopt amendments based on this proposal.

This proceeding would update the Illinois RCRA Subtitle C hazardous waste rules to correspond with amendments adopted by the United States Environmental Protection Agency (USEPA) that appeared in the *Federal Register* during a single update period. The docket and time period that is involved in this proceeding is the following:

R01-3 Federal RCRA Subtitle C amendments that occurred during the period January 1, 2000, through June 30, 2000.

The R01-3 docket amends rules in 35 Ill. Adm. Code 720, 721, and 728. For a description of the federal actions underlying these amendments, see the Notice of Proposed Amendments for 35 Ill. Adm. Code 720 in this issue of the *Illinois Register*. Specifically, the amendments to 35 Ill. Adm. Code 728 implement segments of the federal June 8, 2000 corrections to the March 17, 2000 withdrawal of the organobromine production waste rule.

Section 22.4 of the Environmental Protection Act (415 ILCS 5/22.4) provides that Section 5-35 of the Administrative Procedure Act [5 ILCS 100/5-35] does not apply to this rulemaking. Because this rulemaking is not subject to Section 5-35 of the APA, it is not subject to First Notice or to Second Notice review by the Joint Committee on Administrative Rules (JCAR). First Notice or to Second Notice review by the Joint Committee on Administrative Rules (JCAR).

6) Will these proposed amendments replace emergency amendments currently in effect? No

7) Does this rulemaking contain an automatic repeal date? No

8) Do these proposed amendments contain incorporations by reference? No. None of the segments of 35 Ill. Adm. Code 728 under amendment in this

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proceeding include incorporations by reference.

9) Are there any other amendments pending on this Part? No.

10) Statement of statewide policy objectives: This rulemaking imposes mandates on units of local government to the extent they may be involved in the generation, transportation, treatment, storage, or disposal of hazardous waste. These mandates are, however, identical-in-substance to mandates imposed by federal law.

11) Time, place and manner in which interested persons may comment on this proposed rulemaking: The Board will accept written public comment on this proposal for a period of 45 days after the date of this publication. Comments should reference Docket R01-3 and be addressed to:

Ms. Dorothy M. Gunn, Clerk  
Illinois Pollution Control Board  
State of Illinois Center, Suite 11-500  
100 W. Randolph St.  
Chicago, IL 60601

Address all questions to Michael J. McCambridge, at 312-814-6924. Request copies of the Board's opinion and order from Patricia Jones, at 312-814-3620.

12) Initial regulatory flexibility analysis:

A) Types of small businesses, small municipalities, and not-for-profit corporations affected: This rulemaking affects those small businesses, small municipalities, and not-for-profit corporations that generate, transport, treat, store, or dispose of hazardous waste. The current amendments are very minor in nature and scope, with very little substantive impact. The Board anticipates that they will have very little, if any, impact on the compliance requirements of the existing regulations.

B) Reporting, bookkeeping or other procedures required for compliance: The existing rules and proposed amendments require extensive reporting, bookkeeping and other procedures, including the preparation of manifests and annual reports, waste analyses and maintenance of operating records. The Board anticipates that they will have very little, if any, impact on the procedures required for compliance with the existing regulations.

C) Types of professional skills necessary for compliance: Compliance with the existing rules and proposed amendments may require the services of an attorney, certified public accountant, chemist, and registered professional engineer. The Board anticipates that they will have very



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little, if any, impact on the professional skills required for compliance with the existing regulations.

- 13) Regulatory Agenda on which this rulemaking was summarized: January 2000

The full text of the proposed amendments begins on the next page:

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TITLE 35: ENVIRONMENTAL PROTECTION

SUBTITLE C: WASTE DISPOSAL

CHAPTER I: POLLUTION CONTROL BOARD

SUBCHAPTER C: HAZARDOUS WASTE OPERATING REQUIREMENTS

## PART 728

## LAND DISPOSAL RESTRICTIONS

## SUBPART A: GENERAL

Section	Purpose, Scope, and Applicability
728.101	Definitions
728.102	Dilution Prohibited as a Substitute for Treatment
728.103	Treatment Surface Impoundment Exemption
728.104	Procedures for case-by-case Extensions to an Effective Date
728.105	Petitions to Allow Land Disposal of a Waste Prohibited under Subpart C
728.106	Testing, Tracking, and Recordkeeping Requirements for Generators, Treaters, and Disposal Facilities
728.107	Landfill and Surface Impoundment Disposal Restrictions (Repealed)
728.108	Special Rules for Characteristic Wastes
728.109	

SUBPART B: SCHEDULE FOR LAND DISPOSAL PROHIBITION AND ESTABLISHMENT OF TREATMENT STANDARDS

Section	
728.110	First Third (Repealed)
728.111	Second Third (Repealed)
728.112	Third Third (Repealed)
728.113	Newly Listed Wastes
728.114	Surface Impoundment exemptions

## SUBPART C: PROHIBITION ON LAND DISPOSAL

Section	
728.130	Waste Specific Prohibitions -- Wood Preserving Wastes
728.131	Waste Specific Prohibitions -- Dioxin-Containing Wastes
728.132	Waste Specific Prohibitions -- California List Wastes (Repealed)
728.133	Waste -- Specific Prohibitions -- Organobromine Wastes (Repealed)
728.134	Waste -- Specific Prohibitions -- Toxicity Characteristic Metal Wastes
728.135	Waste Specific Prohibitions -- Petroleum Refining Wastes
728.136	Waste Specific Prohibitions -- Newly Listed Wastes (Repealed)
728.137	Waste Specific Prohibitions -- Ignitable and Corrosive Characteristic Wastes Whose Treatment Standards Were Vacated
728.138	Waste-Specific Prohibitions: Newly-Identified Organic Toxicity Characteristic Wastes and Newly-Listed Coke By-Product and Chlorotoluene Production Wastes

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728.139 Waste-Specific Prohibitions: Spent Aluminum Potliners and Carbamate Wastes

## SUBPART D: TREATMENT STANDARDS

Section  
728.140 Applicability of Treatment Standards  
728.141 Treatment Standards Expressed as Concentrations in Waste Extract  
728.142 Treatment Standards Expressed as Specified Technologies  
728.143 Treatment Standards Expressed as Waste Concentrations  
728.144 Adjustment of Treatment Standard  
728.145 Treatment Standards for Hazardous Debris  
728.146 Alternative Treatment Standards Based on HMR  
728.147 Universal Treatment Standards  
728.148 Alternative LDR Treatment Standards for Contaminated Soil  
728.149

## SUBPART E: PROHIBITIONS ON STORAGE

Section  
728.150 Prohibitions on Storage of Restricted Wastes

APPENDIX A Toxicity Characteristic Leaching Procedure (TCLP) (Repealed)  
APPENDIX B Treatment Standards (As concentrations in the Treatment Residual Extract) (Repealed)  
APPENDIX C List of Halogenated Organic Compounds (Repealed)  
APPENDIX D Wastes Excluded from Lab Packs  
APPENDIX E Organic Lab Packs (Repealed)  
APPENDIX F Technologies to Achieve Deactivation of Characteristics  
APPENDIX G Federal Effective Dates  
APPENDIX H National Capacity LDR Variances for UIC Wastes  
APPENDIX I EP Toxicity Test Method and Structural Integrity Test  
APPENDIX J Recordkeeping, Notification, and Certification Requirements (Repealed)  
APPENDIX K Metal Bearing Wastes Prohibited From Dilution in a Combustion Unit According to Section 728.103(c)

TABLE A Constituent Concentrations in Waste Extract (CCME)  
TABLE B Constituent Concentrations in Wastes (CCW)  
TABLE C Technology Codes and Description of Technology-Based Standards  
TABLE D Technology-Based Standards by RCRA Waste Code  
TABLE E Standards for Radioactive Mixed Waste  
TABLE F Alternative Treatment Standards for Hazardous Debris  
TABLE G Alternative Treatment Standards Based on HMR  
TABLE H Wastes Excluded from CCW Treatment Standards  
TABLE I Generator Paperwork Requirements  
TABLE T Treatment Standards for Hazardous Wastes  
TABLE U Universal Treatment Standards (UTS)

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728.139 Authority: Implementing Sections 7.2 and 22.4 and authorized by Section 27 of the Environmental Protection Act (415 ILCS 5/7.2, 22.4 and 27).

SOURCE: Adopted in R87-5 at 11 Ill. Reg. 19354, effective November 12, 1987; amended in R87-39 at 12 Ill. Reg. 13046, effective July 29, 1988; amended in R89-1 at 13 Ill. Reg. 18403, effective November 13, 1989; amended in R89-9 at 14 Ill. Reg. 6232, effective April 16, 1990; amended in R90-2 at 14 Ill. Reg. 14470, effective August 22, 1990; amended in R90-10 at 14 Ill. Reg. 16508, effective September 25, 1990; amended in R90-11 at 15 Ill. Reg. 9462, effective June 17, 1991; amended in R90-11 at 15 Ill. Reg. 11937, effective August 12, 1991; amendment withdrawn at 15 Ill. Reg. 14716, October 11, 1991; amended in R91-13 at 16 Ill. Reg. 9619, effective June 9, 1992; amended in R92-10 at 17 Ill. Reg. 5727, effective March 26, 1993; amended in R93-4 at 17 Ill. Reg. 20692, effective November 22, 1993; amended in R93-16 at 18 Ill. Reg. 6799, effective April 26, 1994; amended in R94-7 at 18 Ill. Reg. 12203, effective July 29, 1994; amended in R94-17 at 18 Ill. Reg. 17563, effective November 23, 1994; amended in R95-6 at 19 Ill. Reg. 9660, effective June 27, 1995; amended in R96-10/R97-3/R97-5 at 22 Ill. Reg. 783, effective August 1, 1996; amended in R98-12 at 22 Ill. Reg. 7885, effective April 15, 1998; amended in R98-21/R99-2/R99-7 at 23 Ill. Reg. 17706, effective September 28, 1998; amended in R99-15 at 23 Ill. Reg. 9204, effective July 26, 1999; amended in R00-13 at 24 Ill. Reg. 9623, effective June 20, 2000; amended at R01-3 at 25 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_.

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## Section 728. APPENDIX G Federal Effective Dates

The following are the effective dates for the US EPA rules in 40 CFR 268. These generally became effective as Illinois rules at a later date.

TABLE 1  
EFFECTIVE DATES OF SURFACE DISPOSED WASTES (NON-SOIL AND  
DEBRIS) REGULATED IN THE LDRS(a)--COMPREHENSIVE LIST

Waste code	Waste category	Effective date
D001(c)	All (except High TOC Ignitable Liquids)	Aug. 9, 1993.
D001	High TOC Ignitable Liquids	Aug. 8, 1990.
D002(c)	All	Aug. 9, 1993.
D003(e)	Newly identified surface-disposed elemental phosphorus processing wastes	May 26, 2000.
D004	Newly identified D004 and mineral processing wastes	Aug. 24, 1998.
D004	Mixed radioactive/newly identified D004 or mineral processing wastes	May 26, 2000.
D005	Newly identified D005 and mineral processing wastes	Aug. 24, 1998.
D005	Mixed radioactive/newly identified D005 or mineral processing wastes	May 26, 2000.
D006	Newly identified D006 and mineral processing wastes	Aug. 24, 1998.
D006	Mixed radioactive/newly identified D006 or mineral processing wastes	May 26, 2000.
D007	Newly identified D007 and mineral processing wastes	Aug. 24, 1998.
D007	Mixed radioactive/newly identified D007 or mineral processing wastes	May 26, 2000.
D008	Newly identified D008 and mineral processing waste	Aug. 24, 1998.
D008	Mixed radioactive/newly identified D008 or mineral processing wastes	May 26, 2000.
D009	Newly identified D009 and mineral processing waste	Aug. 24, 1998.
D009	Mixed radioactive/newly identified D009 or mineral processing wastes	May 26, 2000.
D010	Newly identified D010 and mineral processing wastes	Aug. 24, 1998.
D010	Mixed radioactive/newly identified D010 or mineral processing wastes	May 26, 2000.
D011	Newly identified D011 and mineral processing wastes	Aug. 24, 1998.
D011	Mixed radioactive/newly identified D011 or mineral processing wastes	May 26, 2000.

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Dec. 14, 1994.

D012 (that exhibit the toxicity characteristic based on the TCLP)(d)

Dec. 14, 1994.

D013 (that exhibit the toxicity characteristic based on the TCLP)(d)

Dec. 14, 1994.

D014 (that exhibit the toxicity characteristic based on the TCLP)(d)

Dec. 14, 1994.

D015 (that exhibit the toxicity characteristic based on the TCLP)(d)

Dec. 14, 1994.

D016 (that exhibit the toxicity characteristic based on the TCLP)(d)

Dec. 14, 1994.

D017 (that exhibit the toxicity characteristic based on the TCLP)(d)

Mixed with radioactive wastes

Sep. 19, 1996.

All others

Dec. 19, 1994.

Mixed with radioactive wastes

Sep. 19, 1996.

All others

Dec. 19, 1994.

Mixed with radioactive wastes

Sep. 19, 1996.

All others

Dec. 19, 1994.

Mixed with radioactive wastes

Sep. 19, 1996.

All others

Dec. 19, 1994.

Mixed with radioactive wastes

Sep. 19, 1996.

All others

Dec. 19, 1994.

Mixed with radioactive wastes

Sep. 19, 1996.

All others

Dec. 19, 1994.

Mixed with radioactive wastes

Sep. 19, 1996.

All others

Dec. 19, 1994.

Mixed with radioactive wastes

Sep. 19, 1996.

All others

Dec. 19, 1994.

Mixed with radioactive wastes

Sep. 19, 1996.

All others

Dec. 19, 1994.

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D027	Mixed with radioactive wastes	Sep. 19, 1996.
D027	All others	Dec. 19, 1994.
D028	Mixed with radioactive wastes	Sep. 19, 1996.
D028	All others	Dec. 19, 1994.
D029	Mixed with radioactive wastes	Sep. 19, 1996.
D029	All others	Dec. 19, 1994.
D030	Mixed with radioactive wastes	Sep. 19, 1996.
D030	All others	Dec. 19, 1994.
D031	Mixed with radioactive wastes	Sep. 19, 1996.
D031	All others	Dec. 19, 1994.
D032	Mixed with radioactive wastes	Sep. 19, 1996.
D032	All others	Dec. 19, 1994.
D033	Mixed with radioactive wastes	Sep. 19, 1996.
D033	All others	Dec. 19, 1994.
D034	Mixed with radioactive wastes	Sep. 19, 1996.
D034	All others	Dec. 19, 1994.
D035	Mixed with radioactive wastes	Sep. 19, 1996.
D035	All others	Dec. 19, 1994.
D036	Mixed with radioactive wastes	Sep. 19, 1996.
D036	All others	Dec. 19, 1994.
D037	Mixed with radioactive wastes	Sep. 19, 1996.
D037	All others	Dec. 19, 1994.
D038	Mixed with radioactive wastes	Sep. 19, 1996.
D038	All others	Dec. 19, 1994.
D039	Mixed with radioactive wastes	Sep. 19, 1996.
D039	All others	Dec. 19, 1994.
D040	Mixed with radioactive wastes	Sep. 19, 1996.
D040	All others	Dec. 19, 1994.
D041	Mixed with radioactive wastes	Sep. 19, 1996.
D041	All others	Dec. 19, 1994.
D042	Mixed with radioactive wastes	Sep. 19, 1996.
D042	All others	Dec. 19, 1994.
D043	Mixed with radioactive wastes	Sep. 19, 1996.
D043	All others	Dec. 19, 1994.
F001	Small quantity generators, CERCLA response/RCRA corrective action, initial generator's solvent-water mixtures, solvent-containing sludges and solids	Nov. 8, 1986.
F001	Wastewater and Nonwastewater	Aug. 8, 1990.
F002	Small quantity generators, CERCLA response/RCRA corrective action, initial generator's solvent-water mixtures, solvent-containing sludges and solids	Nov. 8, 1986.
F002	Wastewater and Nonwastewater	Aug. 8, 1990.
F002 (1,1,2-trichloroethane)		
F002	Small quantity generators, CERCLA response/RCRA corrective action, initial generator's solvent-water mixtures, solvent-containing sludges and solids	Nov. 8, 1986.
F002	All others	Nov. 8, 1986.

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F003	Small quantity generators, CERCLA response/RCRA corrective action, initial generator's solvent-water mixtures, solvent-containing sludges and solids	Nov. 8, 1986.
F003	All others	Nov. 8, 1986.
F004	Small quantity generators, CERCLA response/RCRA corrective action, initial generator's solvent-water mixtures, solvent-containing sludges and solids	Nov. 8, 1986.
F004	All others	Nov. 8, 1986.
F005	Small quantity generators, CERCLA response/RCRA corrective action, initial generator's solvent-water mixtures, solvent-containing sludges and solids	Nov. 8, 1986.
F005	Wastewater and Nonwastewater	Aug. 8, 1990.
F005	Small quantity generators, CERCLA response/RCRA corrective action, initial generator's solvent-water mixtures, solvent-containing sludges and solids	Nov. 8, 1986.
F005	All others	Nov. 8, 1986.
F006	Wastewater	Aug. 8, 1988.
F006	Nonwastewater	Aug. 8, 1988.
F006	Nonwastewater	July 8, 1989.
F007	(Cyanides)	July 8, 1989.
F008	All	July 8, 1989.
F009	All	July 8, 1989.
F010	All	June 8, 1989.
F011	Nonwastewater	Dec. 8, 1989.
F011	All others	July 8, 1989.
F012	(Cyanides)	Dec. 8, 1989.
F012	Nonwastewater	Dec. 8, 1989.
F019	All others	July 8, 1989.
F020	All	Aug. 8, 1990.
F021	All	Nov. 8, 1988.
F025	All	Nov. 8, 1988.
F026	All	Aug. 8, 1990.
F027	All	Nov. 8, 1988.
F028	All	Nov. 8, 1988.
F032	Mixed with radioactive wastes	May 12, 1999.
F032	All others	Aug. 12, 1997.
F034	Mixed with radioactive wastes	May 12, 1999.
F034	All others	Aug. 12, 1997.
F035	Mixed with radioactive wastes	May 12, 1999.
F035	All others	Aug. 12, 1997.
F037	Not generated from surface impoundment cleanouts or closures	June 30, 1993.



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F037	Cleanouts from surface impoundment	June 30, 1994.
F037	cleanouts or closures	June 30, 1994.
F038	Mixed with radioactive wastes	June 30, 1994.
F038	Not generated from surface impoundment	June 30, 1994.
F038	cleanouts or closures	June 30, 1994.
F038	Generated from surface impoundment	June 30, 1994.
F038	Cleanouts or closures	June 30, 1994.
F039	Mixed with radioactive wastes	Aug. 8, 1988.
F039	Wastewater	Aug. 8, 1988.
F039	Nonwastewater	May 8, 1992.
K001 (organics)	All	Aug. 8, 1988.
(b)		
K001	All others	Aug. 8, 1988.
K002	All	Aug. 8, 1990.
K003	All	Aug. 8, 1990.
K004	Wastewater	Aug. 8, 1990.
K004	Nonwastewater	Aug. 8, 1988.
K005	Wastewater	Aug. 8, 1990.
K005	Nonwastewater	June 8, 1989.
K006	All	Aug. 8, 1990.
K007	Wastewater	Aug. 8, 1990.
K007	Nonwastewater	June 8, 1989.
K008	Wastewater	Aug. 8, 1990.
K008	Nonwastewater	Aug. 8, 1988.
K009	All	Aug. 8, 1989.
K010	All	June 8, 1989.
K011	Wastewater	Aug. 8, 1990.
K011	Nonwastewater	June 8, 1989.
K013	Wastewater	Aug. 8, 1990.
K013	Nonwastewater	June 8, 1989.
K014	Wastewater	Aug. 8, 1990.
K014	Nonwastewater	June 8, 1989.
K015	Wastewater	Aug. 8, 1988.
K015	Nonwastewater	Aug. 8, 1990.
K016	All	Aug. 8, 1988.
K017	All	Aug. 8, 1990.
K018	All	Aug. 8, 1988.
K019	All	Aug. 8, 1988.
K020	All	Aug. 8, 1988.
K021	Wastewater	Aug. 8, 1990.
K021	Nonwastewater	Aug. 8, 1988.
K022	Wastewater	Aug. 8, 1990.
K022	Nonwastewater	Aug. 8, 1988.
K023	All	June 8, 1989.
K024	All	Aug. 8, 1988.
K025	Wastewater	Aug. 8, 1990.
K025	Nonwastewater	Aug. 8, 1988.
K026	All	Aug. 8, 1990.

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K027	All	June 8, 1989.
K028	Nonwastewater	Aug. 8, 1990.
K028	All others	Aug. 8, 1989.
K029	Wastewater	Aug. 8, 1990.
K029	Nonwastewater	Aug. 8, 1989.
K030	All	Aug. 8, 1988.
K031	Wastewater	Aug. 8, 1990.
K031	Nonwastewater	May 8, 1992.
K032	All	Aug. 8, 1990.
K033	All	Aug. 8, 1990.
K034	All	Aug. 8, 1990.
K035	All	Aug. 8, 1990.
K036	Wastewater	Aug. 8, 1989.
K036	Nonwastewater	Aug. 8, 1988.
K037(b)	Wastewater	Aug. 8, 1988.
K037	Nonwastewater	Aug. 8, 1988.
K038	All	June 8, 1989.
K039	All	June 8, 1989.
K040	All	June 8, 1989.
K041	All	Aug. 8, 1990.
K042	All	Aug. 8, 1990.
K043	All	Aug. 8, 1989.
K044	All	June 8, 1989.
K045	All	Aug. 8, 1988.
K046	Nonwastewater	Aug. 8, 1988.
(Nonreactive)		
K046	All others	Aug. 8, 1990.
K047	All	Aug. 8, 1988.
K048	Wastewater	Aug. 8, 1990.
K048	Nonwastewater	Nov. 8, 1990.
K049	Wastewater	Aug. 8, 1990.
K049	Nonwastewater	Nov. 8, 1990.
K050	Wastewater	Nov. 8, 1990.
K050	Nonwastewater	Nov. 8, 1990.
K051	Wastewater	Nov. 8, 1990.
K051	Nonwastewater	Nov. 8, 1990.
K052	Wastewater	Aug. 8, 1990.
K052	Nonwastewater	Nov. 8, 1990.
K060	Wastewater	Aug. 8, 1990.
K060	Nonwastewater	Aug. 8, 1988.
K061	Wastewater	Aug. 8, 1990.
K061	Nonwastewater	June 30, 1992.
K062	All	Aug. 8, 1988.
K069 (Non-Calcium Sulfate)		
K069	Nonwastewater	Aug. 8, 1988.
K069	All others	Aug. 8, 1990.
K071	All	Aug. 8, 1990.
K073	All	Aug. 8, 1990.

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K083	All	Aug. 8, 1990.	K115	All	June 8, 1989.
K084	Wastewater	Aug. 8, 1990.	K116	All	June 8, 1989.
K084	Nonwastewater	May 8, 1992.	K117	Mixed with radioactive wastes	June 30, 1994.
K085	All	Aug. 8, 1990.	K118	All others	Nov. 9, 1992.
K086 (organics)	All	Aug. 8, 1988.	K119	Mixed with radioactive wastes	June 30, 1994.
(b)			K120	All others	Nov. 9, 1992.
K086	All others	Aug. 8, 1988.	K121	Mixed with radioactive wastes	June 30, 1994.
K087	All	Aug. 8, 1988.	K122	All others	Nov. 9, 1992.
K088	Mixed with radioactive wastes	Apr. 8, 1998.	K123	Mixed with radioactive wastes	June 30, 1994.
K088	All others	Oct. 8, 1997.	K124	All others	Nov. 9, 1992.
K093	All	June 8, 1989.	K125	Mixed with radioactive wastes	Nov. 9, 1992.
K094	All	June 8, 1989.	K126	All others	June 30, 1994.
K095	Wastewater	Aug. 8, 1990.	K127	Mixed with radioactive wastes	Nov. 9, 1992.
K096	Nonwastewater	June 8, 1989.	K128	All others	June 30, 1994.
K096	Wastewater	Aug. 8, 1990.	K129	Mixed with radioactive wastes	Nov. 9, 1992.
K097	Nonwastewater	June 8, 1989.	K130	All others	June 30, 1994.
K098	All	Aug. 8, 1990.	K131	Mixed with radioactive wastes	Nov. 9, 1992.
K099	All	Aug. 8, 1988.	K132	All others	June 30, 1994.
K100	Wastewater	Aug. 8, 1990.	K133	Mixed with radioactive wastes	Nov. 9, 1992.
K100	Nonwastewater	Aug. 8, 1988.	K134	All others	June 30, 1994.
K101 (organics)	Wastewater	Aug. 8, 1990.	K135	Mixed with radioactive wastes	Nov. 9, 1992.
K101 (metals)	Nonwastewater	Aug. 8, 1988.	K136	All others	June 30, 1994.
K101 (organics)	Wastewater	Aug. 8, 1990.	K137	Mixed with radioactive wastes	Nov. 9, 1992.
K101 (metals)	Nonwastewater	Aug. 8, 1988.	K138	All others	June 30, 1994.
K102 (organics)	Wastewater	May 8, 1992.	K139	Mixed with radioactive wastes	Nov. 9, 1992.
K102 (metals)	Nonwastewater	Aug. 8, 1988.	K140	All others	June 30, 1994.
K102 (organics)	Wastewater	Aug. 8, 1990.	K141	Mixed with radioactive wastes	Nov. 9, 1992.
K102 (metals)	Nonwastewater	May 8, 1992.	K142	All others	June 30, 1994.
K103	All	Aug. 8, 1988.	K143	Mixed with radioactive wastes	Nov. 9, 1992.
K104	All	Aug. 8, 1988.	K144	Mixed with radioactive wastes	June 30, 1994.
K105	All	Aug. 8, 1990.	K145	Mixed with radioactive wastes	Nov. 9, 1992.
K106	Wastewater	Aug. 8, 1990.	K146	All others	June 30, 1994.
K106	Nonwastewater	May 8, 1992.	K147	Mixed with radioactive wastes	Nov. 9, 1992.
K107	Mixed with radioactive wastes	June 30, 1994.	K148	All others	June 30, 1994.
K107	All others	Nov. 9, 1992.	K149	Mixed with radioactive wastes	Nov. 9, 1992.
K108	Mixed with radioactive wastes	June 30, 1994.	K150	All others	June 30, 1994.
K109	Mixed with radioactive wastes	Nov. 9, 1992.	K151	Mixed with radioactive wastes	Nov. 9, 1992.
K110	All others	June 30, 1994.	K152	Mixed with radioactive wastes	Nov. 9, 1992.
K110	Mixed with radioactive wastes	Nov. 9, 1992.	K153	All others	June 30, 1994.
K111	Mixed with radioactive wastes	June 30, 1994.	K154	Mixed with radioactive wastes	Nov. 9, 1992.
K111	All others	Nov. 9, 1992.	K155	Mixed with radioactive wastes	Nov. 9, 1992.
K112	Mixed with radioactive wastes	June 30, 1994.	K156	All others	June 30, 1994.
K112	All others	Nov. 9, 1992.	K157	Mixed with radioactive wastes	Nov. 9, 1992.
K113	All	June 8, 1989.	K158	Mixed with radioactive wastes	Nov. 9, 1992.
K114	All	June 8, 1989.	K159	Mixed with radioactive wastes	Nov. 9, 1992.

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K115	All	June 8, 1989.
K116	All	June 8, 1989.
K117	Mixed with radioactive wastes	June 30, 1994.
K118	All others	Nov. 9, 1992.
K119	Mixed with radioactive wastes	June 30, 1994.
K120	All others	Nov. 9, 1992.
K121	Mixed with radioactive wastes	June 30, 1994.
K122	All others	Nov. 9, 1992.
K123	Mixed with radioactive wastes	June 30, 1994.
K124	All others	Nov. 9, 1992.
K125	Mixed with radioactive wastes	Nov. 9, 1992.
K126	All others	June 30, 1994.
K127	Mixed with radioactive wastes	Nov. 9, 1992.
K128	All others	June 30, 1994.
K129	Mixed with radioactive wastes	Nov. 9, 1992.
K130	All others	June 30, 1994.
K131	Mixed with radioactive wastes	Nov. 9, 1992.
K132	All others	June 30, 1994.
K133	Mixed with radioactive wastes	Nov. 9, 1992.
K134	All others	June 30, 1994.
K135	Mixed with radioactive wastes	Nov. 9, 1992.
K136	All others	June 30, 1994.
K137	Mixed with radioactive wastes	Nov. 9, 1992.
K138	All others	June 30, 1994.
K139	Mixed with radioactive wastes	Nov. 9, 1992.
K140	All others	June 30, 1994.
K141	Mixed with radioactive wastes	Nov. 9, 1992.
K142	All others	June 30, 1994.
K143	Mixed with radioactive wastes	Nov. 9, 1992.
K144	Mixed with radioactive wastes	June 30, 1994.
K145	Mixed with radioactive wastes	Nov. 9, 1992.
K146	All others	June 30, 1994.
K147	Mixed with radioactive wastes	Nov. 9, 1992.
K148	All others	June 30, 1994.
K149	Mixed with radioactive wastes	Nov. 9, 1992.
K150	All others	June 30, 1994.
K151	Mixed with radioactive wastes	Nov. 9, 1992.
K152	All others	June 30, 1994.
K153	Mixed with radioactive wastes	Nov. 9, 1992.
K154	All others	June 30, 1994.
K155	Mixed with radioactive wastes	Nov. 9, 1992.
K156	All others	June 30, 1994.
K157	Mixed with radioactive wastes	Nov. 9, 1992.
K158	All others	June 30, 1994.
K159	Mixed with radioactive wastes	Nov. 9, 1992.
K160	All others	June 30, 1994.



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P099 (silver)	Wastewater	Aug. 8, 1990.	P199	Mixed with radioactive wastes	Apr. 8, 1998.
P099	All others	June 8, 1989.	P199	All others	July 8, 1996.
P101	All	Aug. 8, 1990.	P201	Mixed with radioactive wastes	Apr. 8, 1998.
P102	All	Aug. 8, 1990.	P201	All others	July 8, 1996.
P103	All	Aug. 8, 1990.	P202	Mixed with radioactive wastes	Apr. 8, 1998.
P104 (silver)	Wastewater	Aug. 8, 1990.	P202	All others	July 8, 1996.
P104	All others	June 8, 1989.	P203	Mixed with radioactive wastes	Apr. 8, 1998.
P105	All	Aug. 8, 1990.	P203	All others	July 8, 1996.
P106	All	June 8, 1989.	P204	Mixed with radioactive wastes	Apr. 8, 1998.
P108	All	Aug. 8, 1990.	P204	All others	July 8, 1996.
P109	All	June 8, 1989.	P205	Mixed with radioactive wastes	Apr. 8, 1998.
P110	All	Aug. 8, 1990.	P205	All others	July 8, 1996.
P111	All	June 8, 1989.	U001	All	Aug. 8, 1990.
P112	All	Aug. 8, 1990.	U002	All	Aug. 8, 1990.
P113	All	Aug. 8, 1990.	U003	All	Aug. 8, 1990.
P114	All	Aug. 8, 1990.	U004	All	Aug. 8, 1990.
P115	All	Aug. 8, 1990.	U005	All	Aug. 8, 1990.
P116	All	Aug. 8, 1990.	U006	All	Aug. 8, 1990.
P118	All	Aug. 8, 1990.	U007	All	Aug. 8, 1990.
P119	All	Aug. 8, 1990.	U008	All	Aug. 8, 1990.
P120	All	Aug. 8, 1990.	U009	All	Aug. 8, 1990.
P121	All	June 8, 1989.	U010	All	Aug. 8, 1990.
P122	All	Aug. 8, 1990.	U011	All	Aug. 8, 1990.
P123	All	Aug. 8, 1990.	U012	All	Aug. 8, 1990.
P127	Mixed with radioactive wastes	Aug. 8, 1998.	U014	All	Aug. 8, 1990.
P127	All others	Apr. 8, 1998.	U015	All	Aug. 8, 1990.
P128	Mixed with radioactive wastes	July 8, 1996.	U016	All	Aug. 8, 1990.
P128	All others	Apr. 8, 1998.	U017	All	Aug. 8, 1990.
P185	Mixed with radioactive wastes	July 8, 1996.	U018	All	Aug. 8, 1990.
P185	All others	Apr. 8, 1998.	U019	All	Aug. 8, 1990.
P188	Mixed with radioactive wastes	July 8, 1996.	U020	All	Aug. 8, 1990.
P188	All others	Apr. 8, 1998.	U021	All	Aug. 8, 1990.
P189	Mixed with radioactive wastes	July 8, 1996.	U022	All	Aug. 8, 1990.
P189	All others	Apr. 8, 1998.	U023	All	Aug. 8, 1990.
P190	Mixed with radioactive wastes	July 8, 1996.	U024	All	Aug. 8, 1990.
P190	All others	Apr. 8, 1998.	U025	All	Aug. 8, 1990.
P191	Mixed with radioactive wastes	July 8, 1996.	U026	All	Aug. 8, 1990.
P191	All others	Apr. 8, 1998.	U027	All	Aug. 8, 1990.
P192	Mixed with radioactive wastes	July 8, 1996.	U028	All	Aug. 8, 1990.
P192	All others	Apr. 8, 1998.	U029	All	Aug. 8, 1990.
P194	Mixed with radioactive wastes	July 8, 1996.	U030	All	Aug. 8, 1990.
P194	All others	Apr. 8, 1998.	U031	All	Aug. 8, 1990.
P196	Mixed with radioactive wastes	July 8, 1996.	U032	All	Aug. 8, 1990.
P196	All others	Apr. 8, 1998.	U033	All	Aug. 8, 1990.
P197	Mixed with radioactive wastes	July 8, 1996.	U034	All	Aug. 8, 1990.
P197	All others	Apr. 8, 1998.	U035	All	Aug. 8, 1990.
P198	Mixed with radioactive wastes	July 8, 1996.	U036	All	Aug. 8, 1990.
P198	All others	Apr. 8, 1998.	U037	All	Aug. 8, 1990.

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U038	All	Aug. 8, 1990.
U039	All	Aug. 8, 1990.
U041	All	Aug. 8, 1990.
U042	All	Aug. 8, 1990.
U043	All	Aug. 8, 1990.
U044	All	Aug. 8, 1990.
U045	All	Aug. 8, 1990.
U046	All	Aug. 8, 1990.
U047	All	Aug. 8, 1990.
U048	All	Aug. 8, 1990.
U049	All	Aug. 8, 1990.
U050	All	Aug. 8, 1990.
U051	All	Aug. 8, 1990.
U052	All	Aug. 8, 1990.
U053	All	Aug. 8, 1990.
U055	All	Aug. 8, 1990.
U056	All	Aug. 8, 1990.
U057	All	Aug. 8, 1990.
U058	All	June 8, 1989.
U059	All	Aug. 8, 1990.
U060	All	Aug. 8, 1990.
U061	All	Aug. 8, 1990.
U062	All	Aug. 8, 1990.
U063	All	Aug. 8, 1990.
U064	All	Aug. 8, 1990.
U066	All	Aug. 8, 1990.
U067	All	Aug. 8, 1990.
U068	All	Aug. 8, 1990.
U069	All	June 30, 1992.
U070	All	Aug. 8, 1990.
U071	All	Aug. 8, 1990.
U072	All	Aug. 8, 1990.
U073	All	Aug. 8, 1990.
U074	All	Aug. 8, 1990.
U075	All	Aug. 8, 1990.
U076	All	Aug. 8, 1990.
U077	All	Aug. 8, 1990.
U078	All	Aug. 8, 1990.
U079	All	Aug. 8, 1990.
U080	All	Aug. 8, 1990.
U081	All	Aug. 8, 1990.
U082	All	Aug. 8, 1990.
U083	All	Aug. 8, 1990.
U084	All	Aug. 8, 1990.
U085	All	Aug. 8, 1990.
U086	All	Aug. 8, 1990.
U087	All	June 8, 1989.
U088	All	June 8, 1989.

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U089	All	Aug. 8, 1990.
U090	All	Aug. 8, 1990.
U091	All	Aug. 8, 1990.
U092	All	Aug. 8, 1990.
U093	All	Aug. 8, 1990.
U094	All	Aug. 8, 1990.
U095	All	Aug. 8, 1990.
U096	All	Aug. 8, 1990.
U097	All	Aug. 8, 1990.
U098	All	Aug. 8, 1990.
U099	All	Aug. 8, 1990.
U101	All	Aug. 8, 1990.
U102	All	June 8, 1989.
U103	All	Aug. 8, 1990.
U105	All	Aug. 8, 1990.
U106	All	Aug. 8, 1990.
U107	All	June 8, 1989.
U108	All	Aug. 8, 1990.
U109	All	Aug. 8, 1990.
U110	All	Aug. 8, 1990.
U111	All	Aug. 8, 1990.
U112	All	Aug. 8, 1990.
U113	All	Aug. 8, 1990.
U114	All	Aug. 8, 1990.
U115	All	Aug. 8, 1990.
U116	All	Aug. 8, 1990.
U117	All	Aug. 8, 1990.
U118	All	Aug. 8, 1990.
U119	All	Aug. 8, 1990.
U120	All	Aug. 8, 1990.
U121	All	Aug. 8, 1990.
U122	All	Aug. 8, 1990.
U123	All	Aug. 8, 1990.
U124	All	Aug. 8, 1990.
U125	All	Aug. 8, 1990.
U126	All	Aug. 8, 1990.
U127	All	Aug. 8, 1990.
U128	All	Aug. 8, 1990.
U129	All	Aug. 8, 1990.
U130	All	Aug. 8, 1990.
U131	All	Aug. 8, 1990.
U132	All	Aug. 8, 1990.
U133	All	Aug. 8, 1990.
U134	All	Aug. 8, 1990.
U135	All	Aug. 8, 1990.
U136	All	Aug. 8, 1990.
U137	All	June 8, 1989.

Wastewater  
Nonwastewater

## POLLUTION CONTROL BOARD

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U138	All	Aug. 8, 1990.
U140	All	Aug. 8, 1990.
U141	All	Aug. 8, 1990.
U142	All	Aug. 8, 1990.
U143	All	Aug. 8, 1990.
U144	All	Aug. 8, 1990.
U145	All	Aug. 8, 1990.
U146	All	Aug. 8, 1990.
U147	All	Aug. 8, 1990.
U148	All	Aug. 8, 1990.
U149	All	Aug. 8, 1990.
U150	All	Aug. 8, 1990.
U151	Wastewater	Aug. 8, 1990.
U152	Nonwastewater	May 8, 1992.
U153	All	Aug. 8, 1990.
U154	All	Aug. 8, 1990.
U155	All	Aug. 8, 1990.
U156	All	Aug. 8, 1990.
U157	All	Aug. 8, 1990.
U158	All	Aug. 8, 1990.
U159	All	Aug. 8, 1990.
U160	All	Aug. 8, 1990.
U161	All	Aug. 8, 1990.
U162	All	Aug. 8, 1990.
U163	All	Aug. 8, 1990.
U164	All	Aug. 8, 1990.
U165	All	Aug. 8, 1990.
U166	All	Aug. 8, 1990.
U167	All	Aug. 8, 1990.
U168	All	Aug. 8, 1990.
U169	All	Aug. 8, 1990.
U170	All	Aug. 8, 1990.
U171	All	Aug. 8, 1990.
U172	All	Aug. 8, 1990.
U173	All	Aug. 8, 1990.
U174	All	Aug. 8, 1990.
U176	All	Aug. 8, 1990.
U177	All	Aug. 8, 1990.
U178	All	Aug. 8, 1990.
U179	All	Aug. 8, 1990.
U180	All	Aug. 8, 1990.
U181	All	Aug. 8, 1990.
U182	All	Aug. 8, 1990.
U183	All	Aug. 8, 1990.
U184	All	Aug. 8, 1990.
U185	All	Aug. 8, 1990.
U186	All	Aug. 8, 1990.

## POLLUTION CONTROL BOARD

## NOTICE OF PROPOSED AMENDMENTS

U187	All	Aug. 8, 1990.
U188	All	Aug. 8, 1990.
U189	All	Aug. 8, 1990.
U190	All	June 8, 1989.
U191	All	Aug. 8, 1990.
U192	All	Aug. 8, 1990.
U193	All	Aug. 8, 1990.
U194	All	June 8, 1989.
U196	All	Aug. 8, 1990.
U197	All	Aug. 8, 1990.
U200	All	Aug. 8, 1990.
U201	All	Aug. 8, 1990.
U202	All	Aug. 8, 1990.
U203	All	Aug. 8, 1990.
U204	All	Aug. 8, 1990.
U205	All	Aug. 8, 1990.
U206	All	Aug. 8, 1990.
U207	All	Aug. 8, 1990.
U208	All	Aug. 8, 1990.
U209	All	Aug. 8, 1990.
U210	All	Aug. 8, 1990.
U211	All	Aug. 8, 1990.
U213	All	Aug. 8, 1990.
U214	All	Aug. 8, 1990.
U215	All	Aug. 8, 1990.
U216	All	Aug. 8, 1990.
U217	All	Aug. 8, 1990.
U218	All	Aug. 8, 1990.
U219	All	Aug. 8, 1990.
U220	All	Aug. 8, 1990.
U221	All	June 8, 1989.
U222	All	Aug. 8, 1990.
U223	All	Aug. 8, 1990.
U225	All	Aug. 8, 1990.
U226	All	Aug. 8, 1990.
U227	All	Aug. 8, 1990.
U228	All	Aug. 8, 1990.
U234	All	Aug. 8, 1990.
U235	All	Aug. 8, 1990.
U236	All	Aug. 8, 1990.
U237	All	Aug. 8, 1990.
U238	All	Aug. 8, 1990.
U239	All	Aug. 8, 1990.
U240	All	Aug. 8, 1990.
U243	All	Aug. 8, 1990.
U244	All	Aug. 8, 1990.
U246	All	Aug. 8, 1990.
U247	All	Aug. 8, 1990.

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U248	All	Aug. 8, 1990.
U249	All	Aug. 8, 1990.
U271	Mixed with radioactive wastes	Apr. 8, 1998.
U271	All others	Apr. 8, 1998.
U277	Mixed with radioactive wastes	Apr. 8, 1996.
U277	All others	Apr. 8, 1998.
U278	Mixed with radioactive wastes	Apr. 8, 1996.
U278	All others	Apr. 8, 1998.
U279	Mixed with radioactive wastes	Apr. 8, 1996.
U279	All others	Apr. 8, 1998.
U280	Mixed with radioactive wastes	Apr. 8, 1998.
U280	All others	Apr. 8, 1996.
U328	Mixed with radioactive wastes	June 30, 1994.
U328	All others	Nov. 9, 1992.
U353	Mixed with radioactive wastes	June 30, 1994.
U353	All others	Nov. 9, 1992.
U359	Mixed with radioactive wastes	Nov. 9, 1992.
U359	All others	Nov. 9, 1998.
U364	Mixed with radioactive wastes	July 8, 1996.
U364	All others	Apr. 8, 1998.
U365	Mixed with radioactive wastes	Apr. 8, 1998.
U365	All others	July 8, 1996.
U366	Mixed with radioactive wastes	Apr. 8, 1998.
U366	All others	July 8, 1996.
U367	Mixed with radioactive wastes	Apr. 8, 1998.
U367	All others	July 8, 1996.
U372	Mixed with radioactive wastes	Apr. 8, 1998.
U372	All others	July 8, 1996.
U373	Mixed with radioactive wastes	Apr. 8, 1998.
U373	All others	July 8, 1996.
U375	Mixed with radioactive wastes	Apr. 8, 1998.
U375	All others	July 8, 1996.
U376	Mixed with radioactive wastes	Apr. 8, 1998.
U376	All others	July 8, 1996.
U377	Mixed with radioactive wastes	Apr. 8, 1998.
U377	All others	July 8, 1996.
U378	Mixed with radioactive wastes	Apr. 8, 1998.
U378	All others	July 8, 1996.
U379	Mixed with radioactive wastes	Apr. 8, 1998.
U379	All others	July 8, 1996.
U381	Mixed with radioactive wastes	Apr. 8, 1998.
U381	All others	July 8, 1996.
U382	Mixed with radioactive wastes	Apr. 8, 1998.
U382	All others	July 8, 1996.
U383	Mixed with radioactive wastes	Apr. 8, 1998.
U383	All others	July 8, 1996.
U384	Mixed with radioactive wastes	Apr. 8, 1998.
U384	All others	July 8, 1996.

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## NOTICE OF PROPOSED AMENDMENTS

U385	Mixed with radioactive wastes	Apr. 8, 1998.
U385	All others	July 8, 1996.
U386	Mixed with radioactive wastes	Apr. 8, 1998.
U386	All others	July 8, 1996.
U387	Mixed with radioactive wastes	Apr. 8, 1998.
U387	All others	July 8, 1996.
U389	Mixed with radioactive wastes	Apr. 8, 1998.
U389	All others	July 8, 1996.
U390	Mixed with radioactive wastes	Apr. 8, 1998.
U390	All others	July 8, 1996.
U391	Mixed with radioactive wastes	Apr. 8, 1998.
U391	All others	July 8, 1996.
U392	Mixed with radioactive wastes	Apr. 8, 1998.
U392	All others	July 8, 1996.
U393	Mixed with radioactive wastes	Apr. 8, 1998.
U393	All others	July 8, 1996.
U394	Mixed with radioactive wastes	Apr. 8, 1998.
U394	All others	July 8, 1996.
U395	Mixed with radioactive wastes	Apr. 8, 1998.
U395	All others	July 8, 1996.
U396	Mixed with radioactive wastes	Apr. 8, 1998.
U396	All others	July 8, 1996.
U400	Mixed with radioactive wastes	Apr. 8, 1998.
U400	All others	July 8, 1996.
U401	Mixed with radioactive wastes	Apr. 8, 1998.
U401	All others	July 8, 1996.
U402	Mixed with radioactive wastes	Apr. 8, 1998.
U402	All others	July 8, 1996.
U403	Mixed with radioactive wastes	Apr. 8, 1998.
U403	All others	July 8, 1996.
U404	Mixed with radioactive wastes	Apr. 8, 1998.
U404	All others	July 8, 1996.
U407	Mixed with radioactive wastes	Apr. 8, 1998.
U407	All others	July 8, 1996.
U409	Mixed with radioactive wastes	Apr. 8, 1998.
U409	All others	July 8, 1996.
U410	Mixed with radioactive wastes	Apr. 8, 1998.
U410	All others	July 8, 1996.
U411	Mixed with radioactive wastes	Apr. 8, 1998.
U411	All others	July 8, 1996.

(a) This table does not include mixed radioactive wastes (from the First, Second, and Third rules) which are receiving a national capacity variance until May 8, 1992. This table also does not include contaminated soil and debris wastes.

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## NOTICE OF PROPOSED AMENDMENTS

- (b) The standard was revised in the Third Third Final Rule (adopted by USEPA at 55 Fed. Reg. 22520 (June 1, 1990) and by the Board in docket R30-11 by orders dated April 11, May 23, and August 8 and 22, 1991).
- (c) USEPA amended the standard in the Third Third Emergency Rule (at 58 Fed. Reg. 29860 (May 24, 1993), which the Board adopted in docket R33-16 on March 17, 1994); the original effective date was August 8, 1990.
- (d) The standard was revised in the Phase II Final Rule (which USEPA adopted at 59 Fed. Reg. 47982 (Sept. 19, 1994) and the Board adopted in docket R95-6 by orders dated June 1 and 15, 1995); the original effective date was August 8, 1990.
- (e) The standards for selected reactive wastes was revised in the Phase III Final Rule (which USEPA adopted at 61 Fed. Reg. 15566 (Apr. 8, 1996) and the Board adopted in docket R96-10/R97-5/R97-5 (consolidated) by an order dated November 6, 1997); the original effective date was August 8, 1990.

TABLE 2  
SUMMARY OF EFFECTIVE DATES OF LAND DISPOSAL RESTRICTIONS  
FOR CONTAMINATED SOIL AND DEBRIS (CSD)

- Restricted hazardous waste in CSD      Effective date
1. Solvent-(F001-F005) and dioxin-(F020-F023 and F026-F028) containing soil and debris from CERCLA response of RCRA corrective actions  
Nov. 8, 1990.
  2. Soil and debris not from CERCLA response or RCRA corrective actions contaminated with less than one percent total solvents (F001-F005) or dioxins (F020-F023 and F026-F028).  
Nov. 8, 1998.
  3. All soil and debris contaminated with First Third wastes for which treatment standards are based on incineration.  
Aug. 8, 1990.
  4. All soil and debris contaminated with Second Third wastes for which treatment standards are based on incineration.  
June 8, 1991.
  5. All soil and debris contaminated with Third Third wastes or, First or Second Third "soft hammer" wastes which had treatment standards promulgated in the Third Third rule, for which treatment standards are based on incineration, vitrification, or mercury retorting, acid leaching followed

## POLLUTION CONTROL BOARD

## NOTICE OF PROPOSED AMENDMENTS

- by chemical precipitation, or thermal recovery of metals, as well as all inorganic solids debris contaminated with D004-D011 wastes, and all soil and debris contaminated with mixed RCRA/radioactive wastes.
6. Soil and debris contaminated with D012-D043, K141-K145, and K147-151 wastes.  
Dec. 19, 1994.
  7. Debris (only) contaminated with F037, F038, K107-K112, K117, K118, K123-K126, K131, K132, K136, K128, U353, U359.  
Dec. 19, 1994
  8. Soil and debris contaminated with K156-K161, P127, P128, P188-P192, P194, P196-P199, P201-P205, U271, U277-U280, U364-U367, U372, U373, U375-U379, U381-U387, U389-U396, U400-U404, U407, and U409-U411 wastes.  
July 8, 1996.
  9. Soil and debris contaminated with K088 wastes.  
Oct. 8, 1997.
  10. Soil and debris contaminated with radioactive wastes mixed with K088, K156-K161, P127, P128, P188-P192, P194, P196-P199, P201-P205, U271, U277-U280, U364-U367, U372, U373, U375-U379, U381-U387, U389-U396, U400-U404, U407, and U409-U411 wastes.  
April 8, 1998.
  11. Soil and debris contaminated with F032, F034, and F035.  
May 12, 1997.
  12. Soil and debris contaminated with newly identified D004-D011 characteristic wastes and mineral processing wastes.  
Aug. 24, 1998.
  13. Soil and debris contaminated with mixed radioactive newly identified D011 characteristic wastes and mineral processing wastes.  
May 26, 2000.

BOARD NOTE: This table is provided for the convenience of the reader.

(Source: Amended at 25 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)



DEPARTMENT OF PROFESSIONAL REGULATION  
NOTICE OF PROPOSED AMENDMENTS

- 1) Heading of the Part: Environmental Health Practitioner Licensing Act
- 2) Code Citation: 68 Ill. Adm. Code 1247
- 3) Section Numbers: Proposed Action:  
1247.55 New Section
- 4) Statutory Authority: The Environmental Health Practitioner Licensing Act [225 ILCS 37].
- 5) A Complete Description of the Subjects and Issues Involved: Section 1247.55 adds a definition of "direct supervision".
- 6) Will these proposed amendments replace emergency rules currently in effect? No
- 7) Does this rulemaking contain an automatic repeal date? No
- 8) Do these proposed amendments contain incorporations by reference? No
- 9) Are there any other proposed amendments pending on this Part? No
- 10) Statement of Statewide Policy Objectives (if applicable): This rulemaking has no impact on local governments.
- 11) Time, Place and Manner in which interested persons may comment on this proposed rulemaking: Interested persons may submit written comments to:

Department of Professional Regulation  
Attention: Jean A. Courtney  
320 West Washington 3rd Floor  
Springfield IL 62786  
217/785-0813

All written comments received within 45 days of this issue of the *Illinois Register* will be considered.

12) Initial Regulatory Flexibility Analysis:

- A) Types of small businesses, small municipalities and not for profit corporations affected: Those providing the services of environmental health practitioners.
- B) Reporting, bookkeeping or other procedures required for compliance:  
None
- C) Types of professional skills necessary for compliance: Environmental health practitioner skills are required for licensure.

DEPARTMENT OF PROFESSIONAL REGULATION  
NOTICE OF PROPOSED AMENDMENTS

- 13) Regulatory Agenda on which this rulemaking was summarized: July 2000  
The full text of the Proposed Amendments begins on the next page:

DEPARTMENT OF PROFESSIONAL REGULATION

DEPARTMENT OF PROFESSIONAL REGULATION

NOTICE OF PROPOSED AMENDMENTS

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TITLE 68: PROFESSIONS AND OCCUPATIONS  
CHAPTER VII: DEPARTMENT OF PROFESSIONAL REGULATION  
SUBCHAPTER B: PROFESSIONS AND OCCUPATIONS

3) been reviewed on a routine basis.  
Documenting that routine communication regarding environmental health practices has taken place between the supervisor and the exempt individual.

PART 1247

ENVIRONMENTAL HEALTH PRACTITIONER LICENSING ACT

(Source: Added at 25 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)

- Section 1247.10 Application for License as an Environmental Health Practitioner Under Section 21(a) or (b) of the Act (Grandfather) (Repealed)
- 1247.20 Application for Examination/Licensure
- 1247.30 Examination
- 1247.40 Approved Programs of Environmental Health Practitioners
- 1247.50 Experience
- 1247.55 Definition of Direct Supervision
- 1247.60 Endorsement
- 1247.70 Renewal
- 1247.75 Fees
- 1247.80 Inactive Status
- 1247.90 Restoration
- 1247.100 Continuing Education
- 1247.110 Granting Variances

AUTHORITY: Implementing the Environmental Health Practitioner Licensing Act [225 ILCS 37] and authorized by Section 2105-15(7) of the Civil Administrative Code of Illinois [20 ILCS 2105-15(7)].

SOURCE: Adopted at 20 Ill. Reg. 2400, effective January 29, 1996; amended at 21 Ill. Reg. 16038, effective November 24, 1997; amended at 22 Ill. Reg. 15612, effective August 12, 1998; amended at 24 Ill. Reg. 537, effective December 31, 1999; amended at 25 Ill. Reg. \_\_\_\_\_, \_\_\_\_\_.

Section 1247.55 Definition of Direct Supervision

A person performing the functions and duties of an environmental health practitioner under the direct supervision of a licensed environmental health practitioner or licensed professional engineer if that person is not responsible for the administration or supervision of one or more employees engaged in an environmental health program. (Section 16(1) of the Act)

- a) Pursuant to Section 16(1) of the Act, the term "direct supervision" means that a licensed environmental health practitioner or licensed professional engineer shall be responsible for all actions of the unlicensed exempt individual in the performance of his/her duties. The supervisor shall be responsible for, but not be limited to, the following:
- 1) Conducting performance evaluations on the technical application of environmental health practices;
- 2) Documenting that the work performed by the exempt individual has

## DEPARTMENT OF PROFESSIONAL REGULATION

## NOTICE OF PROPOSED AMENDMENTS

1) Heading of the Part: Illinois Roofing Industry Licensing Act

2) Code Citation: 68 Ill. Adm. Code 1460

3) Section Numbers: Proposed Action:

1460.10 Amendment

1460.30 New Section

1460.40 Amendment

1460.50 Amendment

1460.60 Amendment

4) Statutory Authority: Illinois Roofing Industry Licensing Act [225 ILCS 335]

5) A Complete Description of the Subjects and Issues Involved: Public Act 89-387 restored the requirement that roofing contractors obtain a bond; Section 1460.30 clarifies the specifics of the bonding requirement. In addition, the requirements for restoration in Section 1460.50 have been amended for clarification and consistency with other professions regulated by the Department. Various technical changes have also been made.

6) Will these proposed amendments replace emergency amendments currently in effect? No

7) Does this rulemaking contain an automatic repeal date? No

8) Do these proposed amendments contain incorporations by reference? No

9) Are there any other proposed amendments pending on this Part? No

10) Statement of Statewide Policy Objectives (if applicable): This rulemaking has no impact on local government.

11) Time, Place and Manner in which interested persons may comment on this Proposed rulemaking: Interested persons may submit written comments to:

Department of Professional Regulation

Attention: Jean A. Courtney

320 West Washington, 3rd Floor

Springfield, IL 62786

217/785-0813 Fax #: 217/782-7645

All written comments received within 45 days of this issue of the *Illinois Register* will be considered.

12) Initial Regulatory Flexibility Analysis:

A) Types of small businesses, small municipalities and not for profit

## DEPARTMENT OF PROFESSIONAL REGULATION

## NOTICE OF PROPOSED AMENDMENTS

corporations affected: Those using or offering the services of a roofing contractor.

B) Reporting, bookkeeping or other procedures required for compliance: None

C) Types of professional skills necessary for compliance: None

13) Regulatory Agenda on which this rulemaking was summarized: July 2000

The full text of the Proposed Amendments begins on the next page:

## DEPARTMENT OF PROFESSIONAL REGULATION

## NOTICE OF PROPOSED AMENDMENTS

## TITLE 68: PROFESSIONS AND OCCUPATIONS

## CHAPTER VII: DEPARTMENT OF PROFESSIONAL REGULATION

## SUBCHAPTER b: PROFESSIONS AND OCCUPATIONS

## PART 1460

## ILLINOIS ROOFING INDUSTRY LICENSING ACT

Section  
 1460.10 Application for Certification  
 1460.20 Liability Insurance Requirements  
 1460.30 Bonding Requirements  
 1460.40 Renewals  
 1460.50 Restoration  
 1460.60 Cancellation of Certification  
 1460.70 Definition of Roofing

AUTHORITY: Implementing the Illinois Roofing Industry Licensing Act and authorized by Section 2105-15(7) of the Civil Administrative Code of Illinois [20 ILCS 2105/2105-15(7)].

SOURCE: Emergency Rules adopted at 10 Ill. Reg. 10284, effective July 1, 1985, for a maximum of 150 days; rules adopted at 10 Ill. Reg. 1237, effective January 3, 1986; amended at 11 Ill. Reg. 6246, effective March 18, 1987; transferred from Chapter I, 68 Ill. Adm. Code 460 (Department of Registration and Education) to Chapter VII, 68 Ill. Adm. Code 1460 (Department of Professional Regulation) pursuant to P.A. 85-225, effective January 1, 1988, at 12 Ill. Reg. 2946; amended at 25 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_.

## Section 1460.10 Application for Certification

a) Applications for certification under the Illinois Roofing Industry Licensing Act (the Act), [225 ILCS 335] (4111-Rev-Stat-1985-Suppl-CH-1111-par-7501-et-seq) shall be submitted to the Department of Professional Regulation Registration and Education (the Department) on forms provided by the Department, along with the following documentation:

- 1a) Proof of liability insurance acceptable to the Department as specified in Section 1460.20 of this Part. Proof shall be a Certificate of Insurance; and
- 2b) Proof that the applicant has obtained Workers' Compensation Insurance or that the applicant is an approved self-insurer of Workers' Compensation. Proof shall be either the Certificate of Insurance from the insurance provider or the Certificate of Approval as a Self-Insurer issued by the Illinois Industrial Commission; and
- 3a) Proof that the applicant has obtained, or has applied for, an Illinois Unemployment Insurance employer identification number.

## DEPARTMENT OF PROFESSIONAL REGULATION

## NOTICE OF PROPOSED AMENDMENTS

Proof shall be either a notarized copy of the quarterly report (Form U-C 1 or U-C 3) issued to the applicant by the Department of Employment Security or a notarized copy of the completed application submitted to the Department of Employment Security for the issuance of an employer identification number; and

- 4) Proof of a bond in the amount of \$5000 pursuant to Section 1460.30 of this Part; and
- 5a) The required fee of \$100. However, if the application is made subsequent to June 30 of any even numbered year, the fee shall be \$50. The fee shall not be refundable.
- be) If an applicant is a sole proprietorship or partnership and the applicant has no employees, the applicant shall not be required to provide proof of Workers' Compensation Insurance or Illinois Unemployment Insurance. Such applicant shall include with the his application a sworn statement that he/she has no employees.

(Source: Amended at 25 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_.)

## Section 1460.30 Bonding Requirements

a) Each applicant for certification as a roofing contractor shall obtain, and maintain for the duration of the certification, a surety bond in the minimum amount of \$5000. The bond shall be for the performance of all work undertaken by the applicant in the course of the applicant's roofing contracting business and for the payment of damages during the course of such work that may be sustained by reason of negligence, misconduct, or violation of any laws, ordinances, rules, regulations or building codes governing the work.

b) The bond shall be executed on a form provided by the Department or the bond provider.

c) The bond shall state that it cannot be cancelled except upon written notification to the Department at least 30 days prior to the date of Cancellation.

(Source: Added at 25 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_.)

## Section 1460.40 Renewals

Each certification as a roofing contractor shall expire on June 30 of odd-numbered years and must be renewed prior to that date. Each application for renewal of certification as a roofing contractor shall be made on forms provided by the Department and shall be accompanied by:

- a) a sworn statement that the holder of the certification continues to comply with the requirements for insurance and bonding specified in Section 3 of the Act (4111-Rev-Stat-1985-CH-1111-par-7503); and
- b) The required fee of \$50. The fee shall not be refundable.



DEPARTMENT OF PROFESSIONAL REGULATION

NOTICE OF PROPOSED AMENDMENTS

(Source: Amended at 25 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)

Section 1460.50 Restoration

Applications for restoration of certifications as roofing contractors shall be made to the Department on forms provided by the Department.

a) A--certification--which--has--lapsed--for--less--than--90--days--shall--be restored--upon--payment--of--the--required--renewal--fee--of--\$50.---The--fee shall--not--be--refundable.

ab) A certification which has lapsed for--more--than--90--days shall be restored upon proof of insurance as required in Section 1460.20, bond as required in Section 1460.30, and payment of a fee of \$20 plus all lapsed renewal fees not to exceed \$170 of \$50. The fee shall not be refundable.

(Source: Amended at 25 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)

Section 1460.60 Cancellation of Certification

a) A certification as a roofing contractor shall be cancelled by the Department upon proof that the holder of the certification has failed to maintain the insurance and bonding requirements specified--in Section--3--of--the--Act--and--Section--1460.19--of--this--Part. Proof shall be notice to the Department of insurance insurance cancellation.

b) The holder of a cancelled certification shall have the certification reissued upon application to the Department, on forms provided by the Department, and upon proof that he/she has satisfied the requirements of Section 1460.10 of this Part.

(Source: Amended at 25 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)

ILLINOIS RACING BOARD

NOTICE OF PROPOSED AMENDMENT

1) Heading of the Part: Entries, Subscriptions, and Declarations

2) Code Citation: 11 Ill. Adm. Code 1413

3) Section Numbers: Proposed Action: 1413.300 Amendment

4) Statutory Authority: 230 ILCS 5/9(b)

5) A Complete Description of the Subjects and Issues Involved: A Jockey Club Registration Certificate documents changes of ownership in the event a thoroughbred horse is sold or claimed. This proposed rulemaking will require that a horse's certificate be on file prior to the running of the race. Requiring the certificate to be on file at the time of entry may prevent out-of-state thoroughbred horses from entering.

6) Will these proposed amendments replace emergency amendments currently in effect? No

7) Does this rulemaking contain an automatic repeal date? No

8) Do these proposed amendments contain incorporation by reference? No

9) Are there any other proposed amendments pending in this Part? No

10) Statement of Statewide Policy Objectives: No local governmental units will be required to increase expenditures.

11) Time, Place and Manner in which interested persons may comment on this proposed rulemaking: Written comments should be submitted, within 45 days of this notice, to:

Mickey Ezzo  
Illinois Racing Board  
100 West Randolph, Ste. 11-100  
Chicago, Illinois 60601  
312/814-5017

12) Initial Regulatory Flexibility Analysis:

- A) Types of small business affected: None
  - B) Reporting, bookkeeping or other procedures required for compliance: None
  - C) Types of professional skills necessary for compliance: None
- 13) Regulatory Agenda in which this rulemaking was summarized: This rulemaking

## ILLINOIS RACING BOARD

## NOTICE OF PROPOSED AMENDMENT

was not included on either of the 2 most recent regulatory agendas because: The need for this rulemaking was not anticipated at that time.

The full text of the proposed amendment begins on the next page:

## ILLINOIS RACING BOARD

## NOTICE OF PROPOSED AMENDMENT

TITLE 11: ALCOHOL, HORSE RACING, AND LOTTERY

SUBTITLE B: HORSE RACING

CHAPTER 1: ILLINOIS RACING BOARD

SUBCHAPTER 9: RULES AND REGULATIONS OF HORSE RACING (THOROUGHBRED)

## PART 1413

## ENTRIES, SUBSCRIPTIONS, AND DECLARATIONS

Section	
1413.10	Registration with Jockey Club
1413.20	Registration Rules
1413.30	Eligibility
1413.40	How Entries are Made
1413.42	Number of Entries
1413.44	48- or 72-Hour Entries
1413.46	Also Eligibles Under 48- or 72-Hour Rule
1413.48	Uncoupled Entries
1413.50	Racing Secretary Receives Entries
1413.60	Supervision of Entries
1413.70	When Entries Close
1413.75	Limitation on Purse Reductions
1413.80	Closing in Absence of Conditions
1413.90	Entry by Telegraph
1413.100	List of Entries
1413.114	Couples As Entry
1413.118	Further Definition of Coupling
1413.120	Riders Designated
1413.130	Carding Purse and Handicap Races
1413.134	Race Fails to Fill
1413.138	Substitute and Extra Races
1413.140	Right to Declare Out
1413.150	Number of Entries
1413.160	Fee to Enter
1413.170	Refunds
1413.180	Error in Entry
1413.190	Irrevocable Declaration
1413.200	Notice of Declaration
1413.210	Entry of Unfit Horse
1413.220	Refusal for Inconsistency
1413.230	Horse Ineligible
1413.240	Who May Enter
1413.250	Medical Reasons for Ineligibility
1413.260	Sweepstakes Entries
1413.265	Receipt for Nomination
1413.270	Previous Engagements
1413.280	Transfer of Engagements
1413.290	Transfer of Sweepstakes Engagements
1413.300	Jockey Club Certificates

ILLINOIS RACING BOARD  
NOTICE OF PROPOSED AMENDMENT

1413.305 Transfer of Jockey Club Certificate  
1413.310 Number of Races in a Day

AUTHORITY: Implementing and authorized by Section 9(b) of the Illinois Racing Act of 1975 [230 ILCS 5/9(b)].

SOURCE: Published in Rules and Regulations of Horse Racing (original date not cited in publication); passed July 11, 1972; amended April 11, 1974, filed and effective April 30, 1974; passed June 11, 1974 amended July 12, 1974, filed July 22, 1974; amended August 13, 1974, filed August 19, 1974; amended August 15, 1975, filed August 20, 1975; amended September 19, 1975, filed October 2, 1975; amended June 19, 1976; amended July 16, 1976, filed July 23, 1976; added August 21, 1976, filed August 30, 1976; amended April 26, 1977, filed May 6, 1977; amended 4 Ill. Reg. 9, P. 251, effective February 20, 1980; amended at 5 Ill. Reg. 8911, effective August 25, 1981; codified at 5 Ill. Reg. 10981; amended at 15 Ill. Reg. 2730, effective February 5, 1991; amended at 17 Ill. Reg. 1628, effective January 26, 1993; amended at 17 Ill. Reg. 21848, effective December 3, 1993; amended at 18 Ill. Reg. 11612, effective July 7, 1994; amended at 18 Ill. Reg. 17749, effective November 28, 1994; amended at 24 Ill. Reg. 7394, effective May 1, 2000; amended at 24 Ill. Reg. 12725, effective August 1, 2000; amended at 25 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_.

Section 1413.300 Jockey Club Certificates

No horse shall be allowed to start enter unless his Jockey Club Registration Certificate is filed in the office of the racing secretary, with the exception that the stewards may, at their discretion, waive this requirement, if horses are shipped in for sweepstakes, or have been lip tattooed, and otherwise are properly identified.

(Source: Amended at 25 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)

ILLINOIS RACING BOARD  
NOTICE OF PROPOSED RULES

1) Heading of the Part: Racing Bingo

2) Code Citation: 11 Ill. Adm. Code 318

3) Section Numbers:  
318.10  
318.20  
318.30  
318.40  
318.50  
318.60  
318.70  
318.80  
318.90  
318.100  
Proposed Action:  
New Section  
New Section  
New Section  
New Section  
New Section  
New Section  
New Section  
New Section  
New Section  
New Section

4) Statutory Authority: 230 ILCS 5/9(b)

5) A Complete Description of the Subjects and Issues Involved: Racing Bingo is an exotic parimutuel wagering game based on the outcome of three designated races. Racing Bingo combines bingo with horse racing. The races which are a part of this wager will be predetermined and will be indicated in the racing program provided to the patrons. Patrons will select three horses, in exact order, in each of the three designated races to finish first, second or third, or the patron can ask for a "quick pick." Patrons will then match the numbers picked on the Racing Bingo ticket (grid card) with the official numbers of the horses finishing first, second and third in each of the designated races. Wagering on Racing Bingo will cease prior to the running of the first Racing Bingo race. This proposed amendment contains provisions for daily pool distribution, mandatory distribution, cancellation of races, and scratches.

6) Will these proposed rules replace emergency rule currently in effect? No

7) Does this rulemaking contain an automatic repeal date? No

8) Do these proposed rules contain incorporation by reference? No

9) Are there any other proposed rules pending in this Part? No

10) Statement of Statewide Policy Objectives: No local governmental units will be required to increase expenditures.

11) Time, Place and Manner in which interested persons may comment on this proposed rulemaking: Written comments should be submitted, within 45 days of this notice, to:

ILLINOIS RACING BOARD  
NOTICE OF PROPOSED RULES

Mickey Ezzo  
Illinois Racing Board  
100 West Randolph, Ste. 11-100  
Chicago, Illinois 60601  
(312) 814-5017.

12) Initial Regulatory Flexibility Analysis:

- A) Types of small business affected: None
- B) Reporting, bookkeeping or other procedures required for compliance:  
None
- C) Types of professional skills necessary for compliance: None
- 13) Regulatory Agenda which this rulemaking was summarized: This rulemaking did not appear on either of the 2 most recent agendas. Because: The need for the rulemaking was not anticipated at that time.

The full text of the Proposed Rule begins on the next page:

ILLINOIS RACING BOARD  
NOTICE OF PROPOSED RULES

TITLE 11: ALCOHOL, HORSE RACING, AND LOTTERY  
SUBTITLE B: HORSE RACING  
CHAPTER I: ILLINOIS RACING BOARD  
SUBCHAPTER a: GENERAL RULES

PART 318  
RACING BINGO

Section	Definition
318.10	Designation of Contests
318.20	Pool Distribution
318.30	Pool Calculations
318.40	Distribution of Daily Net Pool
318.50	Mandatory Distribution
318.60	Cancellation of Races
318.70	Dead Heats
318.80	Scratches
318.90	Minimum Fields
318.100	

AUTHORITY: Authorized by Section 9(b) of the Illinois Horse Racing Act of 1975 [230 ILCS 5/9(b)].

SOURCE: Adopted at 25 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_.

Section 318.10 Definition

- a) The Racing Bingo wager requires the selection of the first, second, and third-place finishers in exact order in each of three designated contests (Jackpot Cover-All winner). The Racing Bingo wager consists of a 3 x 3 square grid (nine individual squares) allowing up to eight single winning possibilities per grid (consolation prizes). Each of the nine individual squares within a grid will reflect the program number selections of the betting interests for the first three finishers in the three designated contests. To the left of the grid, a vertical column of numbers shall indicate the three designated contests. At the top of the grid, a horizontal row of the numbers 1, 2 and 3 reflect the first, second and third place positions of the official order of finish in each of the three designated contests. The Racing Bingo pari-mutuel ticket becomes a winning ticket if any three numbers (or two numbers and the "all" space) on the ticket match the official order of finish and form a straight line on the nine-square grid. The line may run either horizontally, vertically, or diagonally.
- b) Wager Variations
- 1) The organization licensee may elect to include one or more free space squares. The free space squares shall contain the notation "all", which means that whatever horse finishes in that race, it



## ILLINOIS RACING BOARD

## NOTICE OF PROPOSED RULES

will be deemed a correct pick for that square. The organization licensee may vary the position of the square on the grid, or eliminate it entirely.

- 2) The organization licensee may offer, as a method of placing a Racing Bingo wager, a quick-pick selection based on totalizer generated random numbers. The organization licensee may limit the selection method to random quick-pick only.

**Section 318.20 Designation of Contests**

- a) The printed official racing program for all racing performances that include the Racing Bingo wager shall provide notice of the designated contests upon which the Racing Bingo wagering will be offered.
- b) The organization licensee shall notify the State Director of Mutuels at least three days prior to the implementation of any changes to the Racing Bingo wager. Such notification shall include the following changes:

- 1) The selection method for placing Racing Bingo wagers (Section 318.10(b)).
- 2) The number of free spaces and any change in the original position of free spaces.
- 3) The organization licensee's election to carry forward the Racing Bingo Jackpot Cover-All pool, in accordance with Section 318.70(a), to another race meet of the same breed.

**Section 318.30 Pool Distribution**

- a) A Jackpot Cover-All winner requires the selection of the first, second and third place finishers in each of the three designated contests.

- b) A Racing Bingo Consolation Prize winner shall include one or more of the following winning selections based on the official order of finish.

- 1) The first, second and third place finisher of the first designated Racing Bingo contest.
- 2) The first, second and third place finisher of the second designated Racing Bingo contest.
- 3) The first, second and third place finisher of the third designated Racing Bingo contest.
- 4) The first place finishers of each of the three designated Racing Bingo contests.
- 5) The second place finishers of each of the three designated Racing Bingo contests.
- 6) The third place finishers of each of the three designated Racing Bingo contests.
- 7) The first place finisher of the first designated Racing Bingo contest, combined with the second place finisher of the second designated contest and the third place finisher of the third designated Racing Bingo contest.

## ILLINOIS RACING BOARD

## NOTICE OF PROPOSED RULES

- 8) The third place finisher of the first designated Racing Bingo contest, combined with the second place finisher of the second designated contest and the first place finisher of the third designated Racing Bingo contest.

**Section 318.40 Pool Calculations**

All Racing Bingo wagers shall be calculated in a separate Racing Bingo pari-mutuel pool. Commissions shall be deducted from the daily Racing Bingo pool, in accordance with the Illinois Horse Racing Act, for wagers involving three or more betting interests. The balance of the pool, after the takeout, shall be known as the daily net Racing Bingo pool.

**Section 318.50 Distribution of Daily Net Pool**

- a) Ninety percent of the daily net Racing Bingo pool, excluding any carryover, shall be distributed to holders of winning Racing Bingo tickets as consolation prizes. This consolation prize distribution shall apply only when there are no Jackpot Cover-All winners.
- b) The daily net Racing Bingo pool shall be distributed and applied as a single price pool to all consolation prize winning combinations. This consolation prize base dividend shall be multiplied by the total number of consolation prize winning combinations within a Racing Bingo grid (wager) and applied as the total winning amount for that particular wager (grid). All multiple (cumulative) consolation prize payouts shall be subject to one surcharge and breakage deduction. If there are one or more Jackpot Cover-All winners for a Racing Bingo pool, that day's daily net Racing Bingo pool shall be added to the Jackpot Cover-All pool and distributed equally to all Jackpot Cover-All winners. In the event there are no consolation prize winners, the entire Racing Bingo pool shall be refunded.
- b) Ten percent of the daily net Racing Bingo pool and any previous carryover pool shall be held in the Jackpot Cover-All pool for ticket holders that correctly select the first, second and third-place finishers in the three designated Racing Bingo races. If there is more than one Jackpot winner, the Jackpot Cover-All pool will be divided equally among the winners. In the event there are no Jackpot Cover-All winners, 10% of the daily net Racing Bingo pool shall be carried forward to the next Racing Bingo contest.

**Section 318.60 Mandatory Distribution**

- a) If on the last day of a race meet there is no Jackpot Cover-All winner, the Racing Bingo carryover pool (for Jackpot Cover-All winners) may be carried forward from one racing meet to another if it is the same breed of racing at the same racetrack and provided there is a time period of not more than 10 days from the close of one organization's meet to the start of the next organization's meet.

## ILLINOIS RACING BOARD

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- b) A mandatory distribution of the accumulated carryover pool shall occur on the last day of the organization's meet, unless the organization elects to exercise its option pursuant to Section 318.70(a), or upon order of the Board's Executive Director (e.g., extenuating circumstances forcing the cancellation of races).

c) In the event a mandatory distribution is required, the following precedent will be followed:

- 1) As a single price pool to those who selected the exact order of finish for the first, second, and third place in all three designated races (Jackpot), but if there are no such wagers, then
- 2) As a single price pool to those who selected six winning consolation prize combinations (three numbers circled in a row or two circled numbers and the "All" space), but if there are no such wagers, then
- 3) As a single price pool to those who selected five winning consolation prize combinations, but if there are no such wagers, then
- 4) As a single price pool to those who selected four winning consolation prize combinations, but if there are no such wagers, then
- 5) As a single price pool to those who selected three winning consolation prize combinations, but if there are no such wagers, then
- 6) As a single price pool to those who selected two winning consolation prize combinations, but if there are no such wagers, then
- 7) As a single price pool to those who selected one winning consolation prize combination, but if there are no such wagers, then
- 8) As a single price pool to those who selected the first two finishers in any Racing Bingo contest, but if there are no such wagers, then
- 9) As a single price pool to those who selected the first finisher in any Racing Bingo contest, but if there are no such wagers, then
- 10) As a single price pool to those who selected any correct square within the grid, including "All" squares or free spaces.

**Section 318.70 Cancellation of Races**

In the event that prior to the running of the second designated Racing Bingo race, one or more of the remaining Racing Bingo contests is canceled, 90% of the daily net Racing Bingo pool shall be distributed to holders of Racing Bingo tickets as follows:

- a) to holders correctly selecting:
  - 1) the first three finishers in any of the completed Racing Bingo contests, but if there are no such wagers, then
  - 2) the first and second place finishers in any of the completed

## ILLINOIS RACING BOARD

## NOTICE OF PROPOSED RULES

- Racing Bingo contests, but if there are no such wagers, then
- 3) the first place finisher in any of the completed Racing Bingo contests; or
  - b) if there are no wagers as outlined in subsection (a), then the pool shall be refunded.

**Section 318.80 Dead Heats**

In the event of a dead heat in any of three designated contests, all horses involved in the dead heat shall be deemed a winner for that position placing.

**Section 318.90 Scratches**

In the event any horse is scratched in a Racing Bingo contest, the next highest unused program number that is available for the same race will be used in substitution for the scratched horse (program number) for the corresponding square within the Racing Bingo grid. In the event the next highest numbered horse is used or scratched within the corresponding race, the substitution will proceed via a wrap-around method to the lowest unused horse (program number) or non-scratched horse and continue in ascending order until an unused number or scratched horse is available for that race. Substitution will take place only after all official scratches have been made official and posted by the track stewards.

**Section 318.100 Minimum Fields**

- a) Racing Bingo wagering shall be prohibited on standardbred races with fewer than seven horses.
- b) Racing Bingo wagering shall be prohibited on thoroughbred races with fewer than six horses.
- c) In the event scratches reduce the field to below the minimum for any of the Racing Bingo races, prior to the first Racing Bingo contest being declared official, the pool shall be refunded.
- d) In the event scratches reduce the field to below the minimum after the first designated contest has been declared official, 90% of the daily net pool shall be distributed to consolation prize winners of the races that meet the minimum field requirement.

## DEPARTMENT OF STATE POLICE MERIT BOARD

## NOTICE OF PROPOSED AMENDMENT

1) Heading of the Part: Procedures of the Department of State Police Merit Board

2) Code Citation: 80 Ill. Adm. Code 150

3) Section Numbers: Proposed Action:  
150.410 Amendment  
150.430 Amendment

4) Statutory Authority: 20 ILCS 2610/13.

5) A Complete Description of the Subjects and Issues Involved: Sections 150.410 and 150.430 - These rulemaking changes will incorporate the rank of Special Agent for promotion.

6) Will this rulemaking replace any emergency rulemaking currently in effect?  
No

7) Does this rulemaking contain an automatic repeal date? No

8) Does this rulemaking contain incorporations by reference? No

9) Are there any other proposed rulemakings pending on this Part? No

10) Statement of Statewide Policy Objectives: This rulemaking will not affect units of local government.

11) Time, Place and Manner in which interested persons may comment on this proposed rulemaking: Interested persons may submit written comments, within 45 days after this issue of the *Illinois Register*, to:

Mr. James E. Seiber, Executive Director  
Department of State Police Merit Board  
3180 Adloff Lane, Suite 100  
Springfield, Illinois 62703  
217/786-6240

12) Initial Regulatory Flexibility Analysis:

A) Types of small businesses, small municipalities and not for profit corporations affected: None

B) Reporting, bookkeeping or other procedures required for compliance:  
None

C) Types of professional skills necessary for compliance: None

13) Regulatory Agenda on which this rulemaking was summarized: January 2000

## DEPARTMENT OF STATE POLICE MERIT BOARD

## NOTICE OF PROPOSED AMENDMENT

The full text of the Proposed Amendments begins on the next page:

## DEPARTMENT OF STATE POLICE MERIT BOARD

## NOTICE OF PROPOSED AMENDMENT

## TITLE 80: PUBLIC OFFICIALS AND EMPLOYEES

## SUBTITLE A: MERIT EMPLOYMENT SYSTEMS

## CHAPTER IV: DEPARTMENT OF STATE POLICE MERIT BOARD

## PART 150

## PROCEDURES OF THE DEPARTMENT OF STATE POLICE MERIT BOARD

## SUBPART A: DEFINITIONS

Section  
150.10

Definitions

Section  
150.210

Qualifications

Section  
150.220

Selection Procedures

Section  
150.230

Recertification

Section  
150.240

Probationary Period

## SUBPART B: CERTIFICATION FOR APPOINTMENT

## SUBPART C: CLASSIFICATION OF RANKS

Section  
150.310

Ranks

Section  
150.320

Interdivisional Transfers

## SUBPART D: CERTIFICATION FOR PROMOTION

Section  
150.410

Board Responsibilities

Section  
150.420

Eligibility

Section  
150.430

Procedures

Section  
150.440

Promotion Probationary Period (Repealed)

## SUBPART E: DISCIPLINARY ACTION

Section  
150.510

Merit Board Jurisdiction

Section  
150.520

Discipline Afforded the Deputy Director

Section  
150.530

Notification to Suspended Officer

Section  
150.540

Petition for Review

Section  
150.550

Form and Content of Petition for Review

Section  
150.560

Filing Procedures

Section  
150.565

Procedure for Processing Petition for Review

Section  
150.570

Director's Review

Section  
150.575

Discipline Afforded the Director

Section  
150.580

Complaint Procedures

Section  
150.585

Scheduling the Hearing

## DEPARTMENT OF STATE POLICE MERIT BOARD

## NOTICE OF PROPOSED AMENDMENT

## SUBTITLE A: MERIT EMPLOYMENT SYSTEMS

## CHAPTER IV: DEPARTMENT OF STATE POLICE MERIT BOARD

## SUBPART F: HEARINGS

## 150.590 Notification to Officer

## Section

150.610

Board Docket

Section  
150.620

Hearing Officer

Section  
150.630

Pre-hearing Conferences

Section  
150.640

Motions

Section  
150.650

Subpoenas

Section  
150.655

Request for Witnesses or Documents

Section  
150.660

Evidence Depositions

Section  
150.665

Hearing Procedures

Section  
150.670

Continuances and Extensions of Time

Section  
150.675

Computations of Time

Section  
150.680

Decisions of the Board

Section  
150.685

Service and Form of Papers

## APPENDIX A

## Vision Standards

## APPENDIX B

## Physical Fitness Standards

AUTHORITY: Implementing Sections 3 through 14 and authorized by Section 8 of the State Police Act [20 ILCS 2610/3 through 14].

SOURCE: Emergency rule adopted at 2 Ill. Reg. 10, p. 206, effective February 24, 1978, for a maximum of 150 days; emergency amendment at 2 Ill. Reg. 32, p. 37, effective July 27, 1978, for a maximum of 150 days; emergency amendments at 2 Ill. Reg. 51, p. 100, effective December 7, 1978, for a maximum of 150 days; adopted at 2 Ill. Reg. 52, p. 422, effective December 25, 1978; amended at 3 Ill. Reg. 47, p. 86, effective November 12, 1979; emergency amendment at 4 Ill. Reg. 6, p. 284, effective February 1, 1980, for a maximum of 150 days; amended at 5 Ill. Reg. 2739, effective March 2, 1981; amended at 6 Ill. Reg. 10954, effective August 31, 1982; codified at 7 Ill. Reg. 9900; amended at 7 Ill. Reg. 15018, effective November 2, 1983; emergency amendment at 8 Ill. Reg. 379, effective December 27, 1983, for a maximum of 150 days; emergency amendment at 8 Ill. Reg. 3038, effective February 23, 1984, for a maximum of 150 days; amended at 8 Ill. Reg. 7894, effective May 23, 1984; amended at 9 Ill. Reg. 3721, effective March 13, 1985; amended at 9 Ill. Reg. 14328, effective September 6, 1985; recodified from the Department of Law Enforcement Merit Board to the Department of State Police Merit Board pursuant to Executive Order 85-3, effective July 1, 1985, at 10 Ill. Reg. 3283; amended at 10 Ill. Reg. 17732, effective October 1, 1986; amended at 11 Ill. Reg. 7760, effective April 12, 1987; amended at 11 Ill. Reg. 18303, effective October 26, 1987; amended at 12 Ill. Reg. 1118, effective December 24, 1987; amended at 12 Ill. Reg. 10736, effective June 13, 1988; amended at 13 Ill. Reg. 5201, effective April 3, 1989; emergency amendment at 13 Ill. Reg. 16607, effective September 29, 1989, for a maximum of 150 days; amended at 13 Ill. Reg. 19592, effective December 1, 1989; amended at 14 Ill. Reg. 3679, effective February 23, 1990; amended at 15 Ill.



## DEPARTMENT OF STATE POLICE MERIT BOARD

## NOTICE OF PROPOSED AMENDMENT

Reg. 11007, effective July 15, 1991; amended at 16 Ill. Reg. 11835, effective July 13, 1992; emergency amendment at 16 Ill. Reg. 17372, effective October 29, 1992, for a maximum of 150 days; amended at 17 Ill. Reg. 9716, effective June 10, 1993; expedited correction at 17 Ill. Reg. 14684, effective June 10, 1993; amended at 17 Ill. Reg. 21079, effective November 22, 1993; amended at 19 Ill. Reg. 6679, effective May 1, 1995; amended at 19 Ill. Reg. 7970, effective June 1, 1995; amended at 20 Ill. Reg. 404, effective December 22, 1995; emergency amendment at 20 Ill. Reg. 8062, effective June 4, 1996, for a maximum of 150 days; amended at 20 Ill. Reg. 13663, effective October 3, 1996; amended at 20 Ill. Reg. 14640, effective October 25, 1996; amended at 21 Ill. Reg. 14262, effective October 17, 1997; amended at 22 Ill. Reg. 5092, effective February 26, 1998; amended 22 Ill. Reg. 18076, effective September 28, 1998; amended at 24 Ill. Reg. 1276, effective January 5, 2000; amended at 25 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_.

## SUBPART D: CERTIFICATION FOR PROMOTION

## Section 150.410 Board Responsibilities

The Board shall make certifications for promotion on the basis of job performance measurement, seniority, education, and written and/or oral examination. Examinations for promotion will be given at least every ~~twelve~~ twenty-four months for the ranks of Sergeant and Master Sergeant and every ~~twenty-four~~ 24 months for the ranks of Special Agent, Lieutenant, Captain and Major with notification of time and location to be provided in the promotional announcement.

(Source: Amended at 25 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_.)

## Section 150.430 Procedures

- The Board will provide each officer with official notification announcing the examination and requesting a written response respecting the officer's intention to participate.
- Candidates for promotion must complete examinations at the time designated by the Board in the official notification. No exceptions will be allowed.
- Such candidates must have taken the most recent examination offered by the Board to be eligible for certification for promotion. All candidates taking the examination for each rank will be advised of their total promotional score and standing.
- Promotional Process Components
  - The total promotional score will consist of combined standardized scores or respective percentage weights of the components designated for each rank:

Components Sgt, Mfg

S/A Lt, Capt, Maj

## DEPARTMENT OF STATE POLICE MERIT BOARD

## NOTICE OF PROPOSED AMENDMENT

Written Examination	50% X	X
Performance Appraisal	45% X	X
Seniority in Rank	5 X	X
Assessment Exercise	NA	X

- Candidates for the ranks of Special Agent, Lieutenant, Captain, and Major will participate in a written examination, and an assessment exercise, as well as receive a performance appraisal, and a seniority score. The combined score will be standardized to a 100 one-hundred point scale. The top 65% of all Master Sergeants, Special Agent, Lieutenants, and Captains participating in the total promotional process will be certified by the Board.

- The Board will certify to the Director the top 65% of those Troopers, Special Agents and Sergeants participating in the total promotional process.

- There will be statewide certification lists for the ranks of Captain and Major. The certification lists for Sergeant and Master Sergeant will be according to Districts and the certification lists for Special Agent and Lieutenant will be according to Regions, as defined jointly by the Illinois State Police and the Illinois State Police Merit Board for promotional purposes.

- The top 10 candidates on each certification list for all ranks are equally eligible for promotion by the Director; however, in the event of a tied score, all candidates obtaining such score shall be equally eligible for promotional consideration. The Director may promote accordingly any one of the eligible candidates in accordance with Equal Employment Opportunity Commission Regulations (29 CFR 1600 et seq. (July 1, 1982)) and Illinois Department of Human Rights guidelines.

- As promotions are accepted or waived, that candidate with the next highest total promotional score on the list becomes equally eligible for promotion; however, in the event of a tied score, all candidates obtaining such score shall be equally eligible for promotional consideration;

- Eligible candidates on the certification list may decline an offer of promotion without losing position on the certification list. In the event of declination, that candidate with the next highest total promotional score becomes equally eligible for promotion; however, in the event of a tied score, all candidates obtaining such score shall be equally eligible for promotional consideration.

- Upon written notification from the Department to the Board that a candidate on the certification list has been suspended, is on leave of absence, or has applied for disability benefits, the Board will remove

## DEPARTMENT OF STATE POLICE MERIT BOARD

## NOTICE OF PROPOSED AMENDMENT

the candidate's name from the certification list. The candidate's name will be restored on the list in a position in proper relation to the total promotional scores remaining when the suspension or leave of absence terminates or the disability is removed.

- j) The certification list shall remain in force until the new certification list has been established; however, in the event that a certification list becomes exhausted, the Director will file a written request with the Board asking for the certification of additional names on any one list if necessary to fill vacant positions.

(Source: Amended at 25 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)

## OFFICE OF BANKS AND REAL ESTATE

## NOTICE OF ADOPTED AMENDMENTS

- 1) Heading of the Part: Savings Bank Act
- 2) Code Citation: 38 Ill. Adm. Code 1075
- 3) Section Numbers: Adopted Action:  
1075.130 Amendment  
1075.140 Amendment
- 4) Statutory Authority: Implementing and authorized by the Savings Bank Act (205 ILCS 205).
- 5) Effective Date of Amendments: September 26, 2000
- 6) Does this rulemaking contain an automatic repeal date? No
- 7) Do these amendments contain incorporations by reference? No
- 8) A copy of the adopted amendments, including any material incorporated by reference, is on file in the agency's principal office and is available for public inspection.
- 9) Notices of Proposal Published in Illinois Register: June 16, 2000, 24 Ill. Reg. 8173
- 10) Has JCAR issued a Statement of Objections to these amendments? No
- 11) Differences between proposal and final version: No changes
- 12) Have all the changes agreed upon by the agency and JCAR been made as indicated in the agreements issued by JCAR? Yes
- 13) Will these amendments replace any emergency amendments currently in effect? Related emergency amendments have recently expired.
- 14) Are there any amendments pending on this Part? No
- 15) Summary and Purpose of Amendments: The rulemaking simplifies the supervisory fee structure. The rulemaking amendments lower fees by rounding down to the nearest whole number under Sections 1075.130 and 1075.140. The Section states the Commissioner shall issue a credit memorandum that each association operating under the provisions of the Savings Bank Act (205 ILCS 205) may use to offset balances owed from the Supervisory Fee calculated in Section 1075.130.
- 16) Information and questions regarding these adopted amendments shall be directed to:

OFFICE OF BANKS AND REAL ESTATE

NOTICE OF ADOPTED AMENDMENTS

John Arthur  
Legislative Liaison  
500 E. Monroe Street  
Springfield, IL 62701  
217/782-6167  
Telefax: 217/558-4297

The full text of the adopted amendments begins on the next page:

OFFICE OF BANKS AND REAL ESTATE

NOTICE OF ADOPTED AMENDMENTS

TITLE 38: FINANCIAL INSTITUTIONS  
CHAPTER II: OFFICE OF BANKS AND REAL ESTATE

PART 1075  
SAVINGS BANK ACT

SUBPART A: FILLINGS

Section	Fillings
1075.100	Conditions
1075.110	Examination Fees
1075.120	Supervisory Fees
1075.130	Adjusted Supervisory Fees
1075.140	Special Credit (Repealed)
1075.141	

SUBPART B: DEFINITIONS

Section	Definitions
1075.200	

SUBPART C: REPORTS

Section	Contracts
1075.300	Financial Reports
1075.310	

SUBPART D: OPERATIONS

Section	Capital Stock (Repealed)
1075.400	Minimum Capital Requirement
1075.410	Conflicting Federal Powers, Law and Regulations
1075.415	Advertising
1075.420	Maintenance of Records
1075.430	Business Plan
1075.440	Excess Insurance
1075.450	Vacancies in the Board of Directors
1075.455	Bond of Officers, Directors, Employees and Agents
1075.460	Indemnification of Officers, Directors, Employees and Agents
1075.465	Deceptively Similar Names
1075.470	Manner of Display of Annual Meeting Notice
1075.480	Procedures for Exercise of Dissenters Rights
1075.490	

SUBPART E: INVESTMENTS

Section	Prudent Person Rule
1075.500	

## OFFICE OF BANKS AND REAL ESTATE

## NOTICE OF ADOPTED AMENDMENTS

1075.505 Investment Underwriting Practice  
 1075.510 Discrimination and Redlining  
 1075.515 Loans Secured by Real Estate  
 1075.520 Construction Loans  
 1075.525 Mobile Home Financing (Repealed)  
 1075.530 Overdraft Loans  
 1075.535 Education Loans  
 1075.540 Vehicle/Automobile Loans  
 1075.545 Home Equity Loans  
 1075.550 Letter of Credit  
 1075.555 Other Investments  
 1075.560 Commercial Paper  
 1075.565 Financial Futures  
 1075.570 Financial Options  
 1075.575 Finance Leasing  
 1075.580 Suretyship  
 1075.585 Asset Reserves

## SUBPART F: SERVICE CORPORATION AND OPERATING SUBSIDIARIES

Section  
 1075.600 Requirements  
 1075.610 Approval by the Commissioner  
 1075.620 Investment Limitations  
 1075.630 Investments by Service Corporations  
 1075.640 Ownership of Capital Stock of Service Corporation  
 1075.650 Prohibited Transactions  
 1075.660 Disclosure to Service Corporation  
 1075.670 Reporting Requirements  
 1075.680 Audit Requirements

## SUBPART G: RELOCATIONS AND BRANCHING

Section  
 1075.700 General  
 1075.705 Application  
 1075.710 Request for Preliminary Determination  
 1075.715 Public Notice and Inspection  
 1075.720 Protest  
 1075.725 Oral Argument  
 1075.730 Application for the Maintenance of Branch Office after Conversion, Consolidation, Purchase of Assets or Merger  
 1075.735 Redesignation of Offices  
 1075.740 Termination of Operation and/or Closing of a Branch Office  
 1075.745 Agency Offices  
 1075.750 Remote Drive-In and/or Remote Pedestrian Facilities

## SUBPART H: CAPITAL NOTES AND DEBENTURES

## OFFICE OF BANKS AND REAL ESTATE

## NOTICE OF ADOPTED AMENDMENTS

Section  
 1075.800 Approval  
 1075.810 Conversion to Stock  
 1075.820 Priority of Claim

## SUBPART I: ADMINISTRATIVE HEARING PROCEDURES

Section  
 1075.900 Applicability  
 1075.905 Definitions  
 1075.910 Early Neutral Evaluation  
 1075.915 Conference Adjudicative Hearing  
 1075.920 Filing  
 1075.925 Form of Documents  
 1075.930 Computation of Time  
 1075.935 Appearances  
 1075.940 Notice of Hearing  
 1075.945 Notice of the Notice of Hearing  
 1075.950 Motion and Answer  
 1075.955 Consolidation and Severance of Matters-Additional Parties  
 1075.960 Intervention  
 1075.965 Postponement or Continuance of Hearing  
 1075.970 Authority of Hearing Officer  
 1075.975 Bias or Disqualification of Hearing Officer  
 1075.980 Prehearing Conferences  
 1075.985 Discovery  
 1075.990 Subpoenas  
 1075.995 Conduct of the Hearing  
 1075.1000 Default  
 1075.1005 Evidence  
 1075.1010 Official Notice  
 1075.1015 Hostile Witnesses  
 1075.1020 Transcription of Proceedings  
 1075.1025 Briefs  
 1075.1030 Hearing Officer's Findings, Opinions and Recommendations  
 1075.1035 Order of the Commissioner  
 1075.1040 Rer hearings  
 1075.1045 Existing Statutory or Agency Procedures and Practices  
 1075.1050 Costs of Hearing  
 1075.1055 Emergency Adjudication

## SUBPART J: SAVINGS BANK HOLDING COMPANIES

Section  
 1075.1100 Applicability  
 1075.1105 Definitions  
 1075.1110 Mutual Holding Company Reorganizations  
 1075.1111 Subsidiary Holding Company



OFFICE OF BANKS AND REAL ESTATE

NOTICE OF ADOPTED AMENDMENTS

1075.1115 Prohibition Against Approval of Certain Applications for Reorganization  
 1075.1120 Contents of Reorganization Plans  
 1075.1125 Capital Stock (Repealed)  
 1075.1130 Charter (Repealed)  
 1075.1135 Control (Repealed)  
 1075.1140 Eligible Account Holder (Repealed)  
 1075.1145 Eligibility Record Date (Repealed)  
 1075.1150 Employee (Repealed)  
 1075.1155 Equity Security (Repealed)  
 1075.1160 Insured Institution (Repealed)  
 1075.1165 Member (Repealed)  
 1075.1170 Net Worth (Repealed)  
 1075.1175 Officer (Repealed)  
 1075.1180 Person (Repealed)  
 1075.1185 Qualifying Deposit (Repealed)  
 1075.1190 Sale (Repealed)  
 1075.1195 Security (Repealed)  
 1075.1200 Source Documents (Repealed)  
 1075.1205 Subsidiary (Repealed)  
 1075.1210 Liquidation Account and Proxies  
 1075.1215 Mutual Holding Company Ceasing to be a Depository Institution  
 1075.1220 Directors of a Mutual Holding Company  
 1075.1225 Stock Issuance Plan  
 1075.1230 Stock of a Subsidiary of a Mutual Holding Company  
 1075.1235 Stock Subsidiary Formation  
 1075.1240 Net Worth Maintenance Agreement (Repealed)  
 1075.1245 Members' Rights  
 1075.1250 Investment  
 1075.1255 Notice Requirement/Corrective Action  
 1075.1260 Insider Abuses  
 1075.1265 Determination of the Qualification and Condition of an Out-of-State Acquisition  
 1075.1270 Acquisition and Disposal of Subsidiaries  
 1075.1275 Dividend Limitations and Waivers  
 1075.1280 Officers and Directors List  
 1075.1285 Access to Books and Records  
 1075.1290 Annual Audit Requirements  
 1075.1295 Maintenance of Records  
 1075.1300 Notice of Appointment of Independent Accountants  
 1075.1305 Holding Company Filing Fees (Repealed)  
 1075.1310 Holding Company Supervisory Fees  
 1075.1315 Examination Fees  
 1075.1320 Conditions  
 1075.1325 Manner of Payment  
 1075.1330 Conversion of Mutual Holding Companies

SUBPART K: CONVERSION OF AN EXISTING DEPOSITORY INSTITUTION INTO AN

OFFICE OF BANKS AND REAL ESTATE

NOTICE OF ADOPTED AMENDMENTS

ILLINOIS SAVINGS BANK

Section  
 1075.1400 Scope of Rules  
 1075.1405 Definitions  
 1075.1410 General Rules for Conversion Plan  
 1075.1415 Adopting and Filing of a Conversion Plan (Repealed)  
 1075.1420 Conversion Plan Requirements (Repealed)  
 1075.1425 Vote by Shareholders and Members (Repealed)  
 1075.1430 Issuance of Certificate of Approval  
 1075.1435 Final Approval of the Conversion  
 1075.1440 Powers of Resulting Savings Bank  
 1075.1445 Obligations of Resulting Savings Bank  
 1075.1450 Directors of Resulting Savings Bank

SUBPART L: SUPERVISION

Section  
 1075.1500 Sale of Offices, Facilities and Equipment  
 1075.1510 Purchase of Offices (Repealed)  
 1075.1520 Bridge Charters  
 1075.1530 Unsafe and Unsound Practices  
 1075.1540 Failure to Comply with Report of Examination  
 1075.1550 Publication

SUBPART M: REMOVALS, SUSPENSIONS AND INDUSTRYWIDE PROHIBITION

Section  
 1075.1600 Scope  
 1075.1610 Notice of Intention and Answer  
 1075.1620 Removal and Prohibition by Order  
 1075.1630 Suspension by Notice  
 1075.1640 Industry wide Prohibition  
 1075.1650 Unauthorized Participation of Convicted Individual

SUBPART N: ACQUISITION OF CONTROL OF A SAVINGS BANK

Section  
 1075.1700 Acquisition of Control of a Savings Bank  
 1075.1710 Anti-Takeover Provisions

SUBPART O: CONVERSION OF MUTUAL SAVINGS BANK TO CAPITAL STOCK SAVINGS BANK

Section  
 1075.1800 Subpart Exclusive -- Prohibition on Conversion  
 1075.1805 Approval -- Waiver of Requirements  
 1075.1810 Request of Noncompliance Requirements (Repealed)

## OFFICE OF BANKS AND REAL ESTATE

## NOTICE OF ADOPTED AMENDMENTS

1075.1815 Definitions  
 1075.1820 Prohibition on Approval of Certain Applications for Conversion  
 1075.1825 Requirements of Plan of Conversion  
 1075.1830 Issuance of Capital Stock -- Price  
 1075.1835 Stock Purchase Subscription Rights -- Eligible Account Holders  
 1075.1840 Stock Purchase Subscription Rights Received by Officers, Directors, and their Associates -- Subordination  
 1075.1845 Supplemental Share Purchase Subscription Rights -- Supplemental Eligible Account Holder -- Conditions  
 1075.1850 Voting Members Who Are Not Eligible Account Holders  
 1075.1855 Sale of Shares Not Sold in Subscription Offering -- Methods -- Conditions  
 1075.1860 Uniform Sales Price of Shares Required -- Application to Specify Arrangements on Sale of Shares Not Sold in Subscription Offering  
 1075.1865 Savings Account Holder to Receive Withdrawable Savings Account(s) -- Amount  
 1075.1870 Liquidation Account -- Establishment and Maintenance Required  
 1075.1875 Establishment of Eligibility Record Date Required  
 1075.1880 Voting Rights  
 1075.1885 Amendment and Termination of Plan of Conversion  
 1075.1890 Restriction on Sale of Shares of Stock by Directors and Officers  
 1075.1895 Conditions on Shares of Stock Subject to Restriction on Sale  
 1075.1900 Registration of Securities -- Marketing of Securities -- Listing of Shares on Securities Exchange or NASDAQ Quotation System  
 Reasonable Expenses Required  
 1075.1905 Employee Stock Benefit Plan -- Priority  
 1075.1910 Employee Stock Benefit Plan -- Contributions  
 1075.1915 Plan of Conversion -- Prohibited Provisions  
 1075.1920 Optional Provisions in Plan of Conversion  
 1075.1925 Approval of Other Provisions  
 1075.1930 Amount of Qualifying Deposit of Eligible Account Holder or Supplemental Eligible Account Holder  
 1075.1940 Liquidation Account -- Establishment Required -- Amount -- Function  
 1075.1945 Liquidation Account -- Maintenance Required -- Subaccounts  
 1075.1950 Liquidation Account -- Distribution Upon Complete Liquidation  
 1075.1955 Liquidation Account -- Determination of Subaccount Balances  
 1075.1960 Reduction of Subaccount Balance  
 1075.1965 Converted Savings Bank Prohibited from Repurchasing its Stock Without Approval  
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 1075.1970 Dividends on Preferred Stock  
 1075.1975 Prohibitions on Offer, Sale, or Purchase of Securities  
 1075.1980 Acquisitions of Control of a Converted Savings Bank  
 1075.1985 Articles of Incorporation - Restrictions Permitted  
 1075.1990 Confidentiality of Consideration to Convert -- Remedial Measures for Breach  
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 1075.2015 Statement, Letter and Press Release -- Content Permitted  
 1075.2015 Statement, Letter and Press Release -- Contents  
 1075.2020 Notices of Filing of Application -- Requests for Subscription Offering Circular  
 1075.2025 Filing of Notice and Affidavit of Publication Required  
 1075.2030 Application Available for Public Inspection -- Confidential Information  
 1075.2035 Solicitation of Proxies; Proxy Statements  
 1075.2040 Vote by Members  
 1075.2045 Offers and Sales of Securities -- Prohibitions  
 1075.2050 Distribution of Offering Circulars Authorized  
 1075.2055 Preliminary Offering Circular for Subscription  
 1075.2060 Review -- Estimated Subscription Price Range Required  
 1075.2065 Underwriting Commission  
 1075.2070 Consideration of Pricing Information by Commissioner -- Guidelines  
 1075.2075 Submission of Information by Applicant  
 1075.2080 Subscription Offering -- Distribution of Order Forms for the Purchase of Shares  
 1075.2085 Order Forms -- Final Offering Circular and Detailed Instructions  
 1075.2090 Subscription Price  
 1075.2095 Order Form -- Contents  
 1075.2100 Order Form -- Additional Provision Authorized -- Payment by Withdrawal  
 1075.2105 Time Period for Completion of Sale of all Shares of Capital Stock  
 1075.2110 Continuity of Corporate Existence  
 1075.2115 Application to Furnish Information  
 1075.2120 Additional Filing Requirements  
 1075.2125 Availability for Conferences in Advance of Filing of Application -- Refusal of Prefiling Review  
 1075.2130 Appeal from Refusal to Approve Application  
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 1075.2155 Definitions -- Certain Transfers, Offers and Acquisitions Prohibited  
 1075.2160 Amendments to Charter Required in Application -- Articles of Incorporation -- Filing of Certificate  
 1075.2165 Required -- Contents -- Issuance and Filing of Authorization Certificate  
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## OFFICE OF BANKS AND REAL ESTATE

## NOTICE OF ADOPTED AMENDMENTS

1075.2170 Sale of Control in Connection with the Conversion of a Mutual Savings Bank to Capital Stock Savings Bank -- Undercapitalized Mutual Savings Bank

1075.2175 Conversion of a Savings Bank in Connection with the Formation of a Holding Company

1075.2200 Application -- Application Requirements

1075.2210 Application -- Filing the Application and Fees

1075.2220 Application -- Preparing the Application

1075.2230 Application -- Application Contents

1075.2240 Application -- Application Exhibits

1075.2300 Proxy Statement -- Information Required in Conversion Proxy Statement

1075.2310 Proxy Statement -- Notice of Meeting

1075.2320 Proxy Statement -- Revocability of Proxy

1075.2330 Proxy Statement -- Persons Making the Solicitations

1075.2340 Proxy Statement -- Voting Rights and Vote Required for Approval

1075.2350 Proxy Statement -- Directors and Executive Officers

1075.2360 Proxy Statement -- Management Remuneration

1075.2370 Proxy Statement -- Business of the Applicant

1075.2380 Proxy Statement -- Description of the Plan of Conversion

1075.2390 Proxy Statement -- Description of Capital Stock

1075.2400 Proxy Statement -- Capitalization

1075.2410 Proxy Statement -- Use of New Capital

1075.2420 Proxy Statement -- New Charter, Bylaws, or Other Documents

1075.2430 Proxy Statement -- Other Matters

1075.2440 Proxy Statement -- Financial Statements

1075.2450 Proxy Statement -- Consents of Experts and Reports

1075.2460 Proxy Statement -- Attachments

1075.2500 Offering Circular -- Certain Manner of Presentation of Required Information Prohibited

1075.2510 Offering Circular -- Certain Named Persons -- Filing of Written Consent Required

1075.2530 Offering Circular -- Information Required

1075.2540 Offering Circular -- Additional Current Information Required

1075.2550 Offering Circular -- Statement Required in Offering Circulars

1075.2560 Offering Circular -- Preliminary Offering Circular

1075.2570 Offering Circular -- Information with Respect to Exercise of Subscription Rights

1075.2580 Offering Circular -- Information with Respect to Public Offering or Direct Community Offering

AUTHORITY: Implementing and authorized by the Savings Bank Act [205 ILCS 205].

SOURCE: Emergency Rules adopted at 14 Ill. Reg. 15029, effective September 4, 1990, for a maximum of 150 days; adopted at 15 Ill. Reg. 1916, effective January 25, 1991; amended at 16 Ill. Reg. 4891, effective March 16, 1992; amended at 17 Ill. Reg. 8894, effective June 7, 1993; expedited correction at

## OFFICE OF BANKS AND REAL ESTATE

## NOTICE OF ADOPTED AMENDMENTS

17 Ill. Reg. 18223, effective June 7, 1993; emergency amendment adopted at 18 Ill. Reg. 7016, effective April 22, 1994, for a maximum of 150 days; amended at 18 Ill. Reg. 15094, effective September 26, 1994; emergency amendment at 19 Ill. Reg. 10277, effective June 29, 1995, for a maximum of 150 days; amended at 19 Ill. Reg. 15474, effective October 31, 1995; recodified from Chapter VIII, Commissioner of Savings and Residential Finance, to Chapter II, Office of Banks and Real Estate, pursuant to PA 89-508, at 20 Ill. Reg. 12645; amended at 22 Ill. Reg. 6719, effective March 30, 1998; amended at 24 Ill. Reg. 73, effective January 1, 2000; emergency amendment at 24 Ill. Reg. 6986, effective April 24, 2000, for a maximum of 150 days; emergency expired on September 20, 2000; amended at 24 Ill. Reg. 15024, effective SEP 26 2000.

## SUPPORT A: FILINGS

## Section 1075.130 Supervisory Fees

- a) The Commissioner shall receive, and there shall be paid to the Commissioner by each savings bank and each service corporation operating under the Act, a fixed fee of \$450-00, plus a variable fee based on the total assets of each savings bank and each service corporation as shown on the financial report filed with the Commissioner for the reporting period of the prior calendar year ended December 31, 1999 and every year thereafter according to the following schedule: 22-5¢ per \$1,000 of the first \$2,000,000 of total assets, 20-25¢ per \$1,000 of the next \$3,000,000 of total assets, 18-0¢ per \$1,000 of the next \$5,000,000 of total assets, 15-75¢ per \$1,000 of the next \$15,000,000 of total assets, 13-5¢ per \$1,000 of the next \$25,000,000 of total assets, 11-25¢ per \$1,000 of the next \$50,000,000 of total assets, 9-0¢ per \$1,000 of the next \$400,000,000 of total assets, 6-75¢ per \$1,000 of the next \$500,000,000 of total assets, and 4-5¢ per \$1,000 of all total assets in excess of \$1,000,000,000 of such savings bank or service corporation. In the situation where service corporations and/or finance subsidiaries are owned by the savings bank, the owned assets may be consolidated with the assets of the savings bank for calculation of this fee. If the finance subsidiary is not active and is in the form of a Collateralized Mortgage Obligation or a similar vehicle (Mortgage Backed Securities, Real Estate Mortgage Income Certificates, and other securitized debt instruments), the Commissioner shall waive that portion of the fee attributed to the finance subsidiary.
- b) The Commissioner shall receive and there shall be paid to the Commissioner by each savings bank a fee of \$450 for each approved branch office or facility office established under Subpart G of this Part. The determination of such fees shall be made annually as of the close of business of the prior calendar year ended December 31.
- c) One fourth of the sum of the supervisory fee so determined shall be remitted as billed by the Commissioner. Such fees shall be for the respective current year.

## OFFICE OF BANKS AND REAL ESTATE

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- d) Supervisory fees shall be determined by the Commissioner following the close of the respective calendar year; however, the dates of billings shall not prejudice the validity of an invoice for any such fees billed at a later date.
- e) In the event the state charter is converted or otherwise surrendered during the year, the Commissioner shall determine the supervisory fee based on the total assets of the savings bank as of the month-end immediately preceding the cancellation of the state charter, except that the measurement date may be another date at the discretion of the Commissioner in the event a savings bank elects to liquidate. In determining whether to set another measurement date, the Commissioner shall consider the following elements: whether the savings bank is undergoing a planned liquidation (where a savings bank elects to not continue operations), or, the savings bank has transferred significant assets (more than 1/2 of 1 percent of the total assets at the previous measurement date).
- f) The Commissioner may waive part of the first annual supervisory fee specified under subsection (a) above, for a savings and loan association that has paid the fee for conversion to federal charter as required under the rules promulgated pursuant to the Illinois Savings and Loan Act of 1985 (38 Ill. Adm. Code 400.110(b)). Such waiver, if any is granted, shall be in accordance with the following schedule:
- 1) for conversions that were completed less than twelve months but greater than six months before the issuance of a savings bank charter, 25 percent may be waived; and
  - 2) for conversions that were completed less than six months before the issuance of a savings bank charter, 50 percent may be waived.

(Source: Amended at 24 Ill. Reg. 15024, effective SEP 26 2000)

## Section 1075.140 Adjusted Supervisory Fees

- a) The Commissioner shall receive and there shall be paid to the Commissioner an additional fee as an adjustment to the supervisory fee specified in Section 1075.130 of this Part, to be based upon the difference between the total assets of each savings bank and each service corporation as shown by its financial report filed with the Commissioner for the reporting period of the calendar year ended December 31 on which the supervisory fee was based, and the total assets of each savings bank and each service corporation as shown by its financial report filed with the Commissioner for the reporting period of the calendar year ended December 31 in which the quarterly payments referred to in Section 1075.130 of this Part are made according to the following schedule: 22-5¢ per \$1,000 of the first \$2,000,000 of total assets, 20-25¢ per \$1,000 of the next \$3,000,000 of total assets, 18-0¢ per \$1,000 of the next \$5,000,000 of total assets, 15-75¢ per \$1,000 of the next \$15,000,000 of total assets,

## OFFICE OF BANKS AND REAL ESTATE

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- 13-5¢ per \$1,000 of the next \$25,000,000 of total assets, 11-25¢ per \$1,000 of the next \$50,000,000 of total assets, 9-0¢ per \$1,000 of the next \$400,000,000 of total assets, 6-75¢ per \$1,000 of the next \$500,000,000 of total assets, and 4-5¢ per \$1,000 of all total assets in excess of \$1,000,000,000 of such savings bank or service corporation. In the situation where service corporations and/or finance subsidiaries are owned by the savings bank, the owned assets may be consolidated with the assets of the savings bank for calculation of this fee. If the finance subsidiary is not active and is in the form of a Collateralized Mortgage Obligation or a similar vehicle, the Commissioner shall waive that portion of the fee attributed to the finance subsidiary.
- b) Adjusted supervisory fees shall be remitted as billed by the Commissioner. In the event the total assets of each savings bank and each service corporation as reported on the earlier financial report are more than the total assets as reported on the later annual report, the Commissioner shall credit the next quarterly remittance of the supervisory fee in the same proportion.
- c) In the event the state charter is converted or otherwise surrendered during the year, the Commissioner shall determine the supervisory fee based on the total assets of the savings bank as of the month-end immediately preceding the cancellation of the state charter, except that the measurement date may be another date at the discretion of the Commissioner in the event a savings bank elects to liquidate. In determining whether to set another measurement date, the Commissioner shall consider the following elements: whether the savings bank is undergoing a planned liquidation (where a savings bank elects to not continue operations); or, the savings bank has transferred significant assets (more than 1/2 of 1 percent of the total assets at the previous measurement date).

(Source: Amended at 24 Ill. Reg. 15024, effective SEP 26 2000)



DEPARTMENT OF CHILDREN AND FAMILY SERVICES

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- 1) Heading of the Part: Locating and Returning Missing, Runaway, and Abducted Children
- 2) Code of Citation: 89 Ill. Adm. Code 329
- 3) Section Numbers:
  - Adopted Action:
  - 229.10 Amended and Renumbered
  - 329.20 Amended and Renumbered
  - 329.30 Added
  - 329.40 Amended and Renumbered
  - 329.50 Added
  - 329.60 Renumbered
  - 329.70 Renumbered
- 4) Statutory Authority: The Children and Family Services Act [20 ILCS 505] and Interstate Compact on Juveniles [45 ILCS 10]
- 5) Effective Date of Amendments: October 16, 2000
- 6) Does this rulemaking contain an automatic repeal date? No
- 7) Does this amendment contain incorporations by reference? No
- 8) A copy of the adopted amendment, including any material incorporated by reference, is on file in the agency's principal office and is available for public inspection.
- 9) Notice of Proposal Published in Illinois Register: February 4, 2000 at 24 Ill. Reg. 1755
- 10) Has JCAR issued a Statement of Objections to this rule? No
- 11) Differences between proposal and final version: Other than editing and formatting corrections, no differences are found.
- 12) Have all the changes agreed upon by the agency and JCAR been made as indicated in the agreements issued by JCAR? Yes
- 13) Will this amendment replace an emergency amendment currently in effect? No
- 14) Are there any amendments pending on this Part? No
- 15) Summary and Purpose of Rule Amendments: 89 Ill. Adm. Code 329, formerly titled "Return of Runaway Children" is being amended to require a more aggressive and proactive approach to reporting, locating, and follow-up of missing and runaway children. Due to the potential dangers to the child, the Department considers a missing, runaway, or abducted child incident as

DEPARTMENT OF CHILDREN AND FAMILY SERVICES

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- a major crisis requiring intensive intervention. When any child is reported to be missing, on runaway, or abducted, the amended rules require that:
  - o the incident be reported to local law enforcement as soon as the worker becomes aware of the incident;
  - o following the police report, an unusual incident report (UIR) be filed in accordance with 89 Ill. Adm. Code 331, Unusual Incidents Involving Department Clients, Employees, and Facilities;
  - o notification be given to the child's parent, guardian, or custodian; the juvenile court of jurisdiction; the National Center for Missing and Exploited Children, and Child Find of America;
  - o intensive follow-up procedures be followed for facilitating the location and return of the child which include attempts by the child's worker to locate the child, frequent checks with the police or appropriate law enforcement officers, on the status of the report, monthly meetings between caseworkers and their supervisors to discuss what is being done to locate the child and review the steps that have already been taken;
  - o specific actions be taken after the child is returned, which include interviewing the child regarding the incident, scheduling a medical examination for the child, informing all those notified of the child's disappearance that the child has been located, and ensuring that other needs the child might have are met; e.g., education, clothing, personal items, and living arrangement; and
  - o consideration be given to finding alternative placements for children who have been located and returned.
- 16) Information and questions regarding these adopted amendments shall be directed to:
  - Mr. Jeff E. Osowski
  - Office of Child and Family Policy
  - Department of Children and Family Services
  - 406 E. Monroe, Station #65
  - Springfield, Illinois 62703-1498
  - (217) 524-1983
  - (217) 524-3715
  - E-Mail: CFPolicy@dcfs.state.il.us

The full text of the adopted amendment begins on the next page.

## DEPARTMENT OF CHILDREN AND FAMILY SERVICES

## NOTICE OF ADOPTED AMENDMENTS

TITLE 89: SOCIAL SERVICES  
CHAPTER III: DEPARTMENT OF CHILDREN AND FAMILY SERVICES  
SUBCHAPTER b: PROGRAM AND TECHNICAL SUPPORT

PART 329  
LOCATING AND RETURNING MISSING, RUNAWAY, AND ABDUCTED CHILDREN  
RETURN-OF-RUNAWAY-CHILDREN

Section 329.10<sup>1</sup> Purpose  
329.20<sup>2</sup> Definitions  
329.30 Reporting Missing, Runaway, and Abducted Children  
329.40 Return of Missing, Runaway, and Abducted Children for Whom the Department is Legally Responsible  
329.50 Placement Considerations  
329.60<sup>4</sup> Runaway Children for Whom Another Agency or Jurisdiction is Legally Responsible  
329.70<sup>5</sup> All Other Runaway Children

AUTHORITY: Implementing the Interstate Compact on Juveniles [45 ILCS 10] and authorized by Section 5 of the Children and Family Services Act [20 ILCS 505/5].

SOURCE: Adopted and codified at 5 Ill. Reg. 5521, effective May 27, 1981; amended at 24 Ill. Reg. 15037, effective 3/16/2000.

Section 329.10<sup>1</sup> Purpose

The purpose of this Part is to describe the requirements for reporting, locating and returning children who are the legal responsibility of the Department, who are believed to be missing, on runaway, or abducted, and ~~this~~ rule details the conditions under which the Department of Children and Family Services will authorize and reimburse for the expenses incurred when returning an Illinois child to Illinois who has run to another state. This Part ~~the rule~~ also details the conditions under which the Department of Children and Family Services will authorize and reimburse for the expenses incurred when returning a child from another state to that state when the child has run to Illinois. ~~The rule also identifies the Department's responsibility with respect to children for whom the Department is legally responsible.~~

(Source: Section 329.1 renumbered to Section 329.10 and amended at 24 Ill. Reg. 15037, effective 3/16/2000.)

Section 329.20<sup>2</sup> Definitions

"Abducted child", as used in this Part, means a child who has been concealed, detained, or removed from the jurisdiction of the court in violation of a valid court order granting custody to another.

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"Children for whom the Department is legally responsible" means children for whom the Department has temporary protective custody, custody or guardianship via court order, or children whose parents ~~parent(s)~~ have signed an adoptive surrender or voluntary placement agreement with the Department.

"Missing child" means that a child or youth is absent from the residence of a caregiver or the premises of a child care facility without the knowledge or consent of the persons responsible for the child's welfare, the whereabouts of the child or youth are unknown, and intent to run away has not been established.

"Runaway--child"--means--a person under the age of 18 years of age who leaves his home or place of residence without the consent of his parents, guardian or the agency which has been given responsibility for his care and custody.

"Runaway" means that a child or youth has been absent from the residence of a caregiver or the premises of a child care facility without the knowledge or consent of the persons responsible for the child's welfare, the whereabouts of the child or youth are unknown, and intent to run away has been established. If the child or youth has left a note or other indication of intent to run away, he or she shall be considered a "runaway" immediately.

(Source: Section 329.2 renumbered to Section 329.20 and amended at 24 Ill. Reg. 15037, effective 3/16/2000.)

## Section 329.30 Reporting Missing, Runaway, and Abducted Children

## a) Initial Report

1) Whenever a child, for whom the Department of Children and Family Services has legal responsibility, is believed to be missing or on runaway, or to have been abducted, from a placement facility, the caregiver shall report the incident to Department casework staff no later than the next business day. If the child is believed to be at risk due to the child's age or degree of vulnerability, the caregiver shall report the incident immediately to:

- A) Department casework staff, if the incident occurs during normal working hours;
- B) the State Central Register during after-hours or on weekends.

2) As soon as the child's caseworker learns that a child is missing, the worker shall verbally notify the local police authorities (city police or sheriff's office) and follow their procedures for reporting a missing child that include filing a missing person's report at the police station in the district in which the minor

## DEPARTMENT OF CHILDREN AND FAMILY SERVICES

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most recently resided. The worker shall provide as much identifying information about the child as possible to police authorities, including a photograph of the child and whether fingerprints are on file with the Illinois State Police.

- 3) After the police report has been made, the worker shall file an unusual incident report (UIR) in accordance with 89 Ill. Adm. Code 331 (Unusual Incidents Involving Department Clients, Employees, and Facilities).

## b) Other Reports

In addition to the notification required above in subsection (a), the caseworker shall also notify:

- 1) the child's parents, guardian or legal custodian;
- 2) the juvenile court of jurisdiction; and
- 3) the National Center for Missing and Exploited Children and Child Find of America.

## c) Required Follow-up Activities

1) After the required notifications, the caseworker shall attempt to locate the child by:

A) Inquiring of the following persons if they have knowledge of the possible location of the child:

- i) past known caregivers who have cared for the child for at least six months within the last two years or any other caregivers with whom the child is known to have had a close relationship;

ii) relatives, including the child's parents;

iii) neighbors and landlord of the child's last known address;

iv) close friends and classmates of the child, including any known boyfriends or girlfriends;

v) teachers, counselors, and other personnel at the school that the child last attended, or at other schools the child attended if there is knowledge that the child had a close relationship with persons at that school; and

vi) other staff of the Department or purchase of service agency who might have knowledge of the possible location of the minor.

B) reviewing the Public Aid Client Information Systems, screen to seek the location of the minor and any other person with whom the caseworker suspects the minor might be living;

C) inquiring of local emergency shelters and homeless youth programs whether they have any information as to the whereabouts of the child; and

D) requesting any of the persons contacted above to contact the caseworker if they subsequently receive any information about the child's location.

- 2) The child's caseworker shall periodically (no less than once per month) check with the local police or appropriate local law

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enforcement agency on the status of the report. Whenever the caseworker obtains new information that may lead to the whereabouts of the child, the caseworker shall immediately report the information to the local police or appropriate local law enforcement agency.

- 3) The caseworker shall also keep the court informed of any changes in the child's status.
- 4) At their monthly supervisory meeting the worker and supervisor shall discuss what is being done to locate the missing child and review what steps are being taken.

(Source: Added 24 Ill. Reg. 15037, effective 11/16/00)

### Section 329.40-3 Return of Missing, Runaway, and Abducted Children for Whom the Department is Legally Responsible

a) When other resources are not available the Department shall arrange for and pay for the return of children for whom the Department is legally responsible who have been missing, on runaway run-away, or abducted from their parents' or caretakers' homes.

b) When a child who has been missing, on runaway, or abducted has been found and returned, the child's caseworker shall:

- 1) Conduct a thorough follow-up interview with the child to determine the circumstances behind the child's disappearance.
- 2) Schedule a medical examination for the child within 24 hours.
- 3) Determine what needs to be done for the resumption of the child's educational program.
- 4) Replace any clothing or personal items the child may need, if these have been lost.
- 5) Inform the police, the National Center for Missing and Exploited Children, and Child Find of America, and all others who were notified of the absence, that the child has been located.
- 6) Complete a report of the incident that can be promptly accessed and reviewed if the child disappears again.

(Source: Section 329.3 renumbered to Section 329.40 and amended at 24 Ill. Reg. 15037, effective 11/16/00)

### Section 329.50 Placement Considerations

When a child who has been missing, on runaway, or abducted has been found and returned, the child's caseworker shall determine whether the child should be returned to the placement from which the child disappeared or whether a new placement is in the child's best interests. New placements must comply with the requirements of 89 Ill. Adm. Code 301 (Placement and Visitation Services).

(Source: Added at 24 Ill. Reg. 15037, effective 11/16/00)

## DEPARTMENT OF CHILDREN AND FAMILY SERVICES

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10/11/2000

**Section 329.604 Runaway Children for Whom Another Agency or Jurisdiction is Legally Responsible**

When another agency, state, county, city, or other jurisdiction is legally responsible for children who have run away, the Department shall not arrange for or pay for the return of the child.

(Source: Section 329.4 renumbered to Section 329.60 at 24 Ill. Reg. 10/11/2000, effective 10/11/2000)

**Section 329.705 All Other Runaway Children**

- a) When no agency, state, or jurisdiction is legally responsible for children who have run away, the Department is to contact the state from which the children have run and request that state to arrange for and pay for the return of the children according to the provisions of the Interstate Compact on Juveniles. If the state from which the children have run away refuses to arrange for or pay for the children's return, the Department shall arrange for and pay for the return of children from Illinois to another state. However, the Department will not arrange for or pay for the return of an Illinois child for whom the Department is not legally responsible when the child runs away to another locale in Illinois.

- b) Arranging for the Interstate Return of Runaway Children  
The Department is authorized to arrange for the return of runaway children between Illinois and another state when:

- 1) another agency or jurisdiction is not legally responsible for the child;
- 2) the child will be returned to his state of legal residence and family or other caretaker; and
- 3) when the child or an individual speaking on behalf of the child consents to his return.

- c) Paying for the Interstate Return of Runaway Children  
The Department is authorized to reimburse another agency or jurisdiction for the return of runaway children between Illinois and another state when:

- 1) the arrangements for the child's return meet the conditions above; and
- 2) the agency or individual has obtained Department approval for the expenses before they were incurred.

(Source: Section 329.5 renumbered to Section 329.70 at 24 Ill. Reg. 10/11/2000, effective 10/11/2000)

## DEPARTMENT OF COMMERCE AND COMMUNITY AFFAIRS

## NOTICE OF ADOPTED AMENDMENTS

- 1) Heading of the Part: - Illinois Promotion Act Programs

- 2) Code Citation: 14 Ill. Adm. Code 510

- 3) Section Number: Adoption Action:  
510.110 Amended  
510.120 Amended  
510.140 Amended  
510.150 Amended

- 4) Statutory Authority: Implementing and authorized by the Illinois Promotion Act (20 ILCS 665)

- 5) Effective Date of Amendments: September 27, 2000

- 6) Does this rulemaking contain an automatic repeal date? No

- 7) Does this amendment contain incorporations by reference? No

- 8) A copy of the adopted amendment, including any material incorporated by reference, is on file in the agency's principal office and is available for public inspection.

- 9) Notice of Proposal Published in the Illinois Register: April 28, 2000 at 24 Ill. Reg. 6631

- 10) Has JCAR issued a Statement of Objection to these amendments? No. However, JCAR did issue a Recommendation with respect to this rulemaking.

- 11) Differences between proposal and final version: No change between the proposal and final version.

- 12) Have all the changes agreed upon by the agency and JCAR been made as indicated in the agreements issued by JCAR? The Recommendation made by JCAR will result in subsequent rule changes, not prohibiting the advancement and adoption of this rulemaking.

- 13) Will these amendments replace emergency amendments currently in effect? The emergency amendments for this rulemaking has since expired.

- 14) Are there any amendments pending on this Part? No

- 15) Summary and Purpose of Amendments: The Department is amending these rules to reflect changes made by Public Act 91-0683. This Act now allows the Department to award grants and loans to eligible applicants, in addition to allowing the Department to increase the maximum grant or loan amount from \$100,000 to \$1,000,000.



DEPARTMENT OF COMMERCE AND COMMUNITY AFFAIRS

NOTICE OF ADOPTED AMENDMENTS

- 16) Information and questions regarding these adopted amendments shall be directed to:

Ms. Raya Bogard  
Administrative Code Rules Manager  
Illinois Department of Commerce and Community Affairs  
James R. Thompson Center  
100 West Randolph  
Suite 3-400  
Chicago, IL 60601  
(312) 814-9593

The full text of the adopted amendments begins on the next page:

DEPARTMENT OF COMMERCE AND COMMUNITY AFFAIRS

NOTICE OF ADOPTED AMENDMENTS

TITLE 14: COMMERCE  
SUBTITLE C: ECONOMIC DEVELOPMENT  
CHAPTER I: DEPARTMENT OF COMMERCE AND COMMUNITY AFFAIRS

PART 510  
ILLINOIS PROMOTION ACT PROGRAMS

SUBPART A: TOURISM MARKETING PARTNERSHIP PROGRAM

Section	
510.10	Authority
510.20	Definitions
510.30	Computation of Time
510.40	Allocation of Appropriations to Applicants
510.50	Form of Application
510.60	Application Procedures
510.70	Department Review Procedures
510.80	Agreement
510.85	Administrative Requirements
510.90	Provision for Amendment to This Part
510.100	Severability

SUBPART B: TOURISM ATTRACTION DEVELOPMENT LOAN AND GRANT PROGRAM

Section	
510.110	Purpose
510.120	Definitions
510.130	Eligible Uses of Loan and Grant Funds
510.140	Eligible Applicants
510.150	Funding Limitation
510.160	Application Cycle
510.170	Application Documentation
510.175	Evaluation Process
510.180	Selection for Funding
510.185	Leverage
510.190	Allocation of Appropriations
510.195	Administrative Requirements for Loans
510.200	Administrative Requirements for Grants
510.205	Administrative Requirements for Loans and Grants

SUBPART C: TOURISM PRIVATE SECTOR GRANT PROGRAM

Section	
510.210	Purpose
510.220	Definitions
510.230	Eligible Uses of Grant Funds
510.240	Eligible Applicants
510.250	Funding Limitation

## DEPARTMENT OF COMMERCE AND COMMUNITY AFFAIRS

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- 510.260 Application Cycle
- 510.270 Application Documentation
- 510.275 Evaluation Process
- 510.280 Selection for Funding
- 510.285 Matching Funds
- 510.290 Administrative Requirements for Grants

**AUTHORITY:** Implementing and authorized by the Illinois Promotion Act [20 ILCS 665].

**SOURCE:** Filed December 30, 1977; codified at 6 Ill. Reg. 15011; emergency amendment at 14 Ill. Reg. 13298, effective August 6, 1990, for a maximum of 150 days; emergency expired January 3, 1991; amended at 15 Ill. Reg. 2673, effective February 1, 1991; amended at 15 Ill. Reg. 8848, effective June 10, 1991; emergency amendment at 17 Ill. Reg. 22096, effective December 13, 1993, for a maximum of 150 days; amended at 18 Ill. Reg. 5813, effective April 1, 1994; amended at 18 Ill. Reg. 8387, effective May 23, 1994; amended at 20 Ill. Reg. 5064, effective March 11, 1996; amended at 22 Ill. Reg. 10394, effective June 1, 1998; emergency amendment at 24 Ill. Reg. 6718, effective April 17, 2000, for a maximum of 150 days; emergency expired on September 13, 2000; amended at 24 Ill. Reg. 15044, effective 3/27/2000.

**SUBPART B: TOURISM ATTRACTION DEVELOPMENT LOAN AND GRANT PROGRAM****Section 510.110 Purpose**

Section 8a of the Illinois Promotion Act (Act) [20 ILCS 665] authorizes the Department of Commerce and Community Affairs to make grants and loans to counties, municipalities, or local promotion groups or for-profit businesses and ~~loans-to-for-profit-business~~ for the development or improvement of tourism attractions in Illinois.

(Source: Amended at 24 Ill. Reg. 15044, effective \_\_\_\_\_)

**Section 510.120 Definitions**

"Application" means a request for program funds including the required forms and attachments.

"Department" means the Department of Commerce and Community Affairs.

"Local Promotion Group" means any non-profit corporation, organization, association, agency or committee thereof formed for the primary purpose of publicizing, promoting, advertising or otherwise encouraging the development of tourism in any municipality, county, or region of Illinois (Section 3(b) of the Act).

## DEPARTMENT OF COMMERCE AND COMMUNITY AFFAIRS

## NOTICE OF ADOPTED AMENDMENTS

"Municipality" means "municipality" as defined in Section 1-1-2(1) of the Illinois Municipal Code [65 ILCS 5/1-1-2(1)].

"Program" means the Tourism Attraction Development Loan and Grant Program.

"Project" means an activity or activities funded by the Tourism Attraction Development Loan and Grant Program encouraging the initiation and implementation of new tourism attractions, and the enhancement of existing attractions having the capacity to generate sustainable economic growth through increased travel activity.

"Recipient" means an Illinois Local Promotion Group, county, or municipality ~~or for-profit business that has been awarded a grant or loan a-for-profit-business-that-has-been-awarded-a-loan~~ under this Program.

"Tourism attraction" means fishing and hunting areas, historical/cultural sites, vacation regions, areas of historic or scenic interest, museums, recreation areas, interpretive programs, and other facilities or businesses which attract or serve travelers.

(Source: Amended ~~at~~ <sup>on</sup> 24 Ill. Reg. 15044, effective \_\_\_\_\_)

**Section 510.140 Eligible Applicants**

~~a) Only Counties counties, municipalities, and local promotion groups and for-profit businesses as defined in Section 510.120 may apply for grants and loans. b) Only-for-profit-businesses-may-apply-for-loans.~~

(Source: Amended at 24 Ill. Reg. 15044, effective \_\_\_\_\_)

**Section 510.150 Funding Limitation**

The Department shall provide no more than 50 percent of the entire amount of actual expenditures for a single project, not to exceed \$1,000,000 ~~100,000~~.

(Source: Amended at ~~24~~ <sup>on</sup> ~~Ill.~~ <sup>3/27/2000</sup> Reg. 15044, effective \_\_\_\_\_)

DEPARTMENT OF EMPLOYMENT SECURITY  
NOTICE OF ADOPTED AMENDMENTS

- 1) Heading of the Part: General Provisions
- 2) Code Citation: 56 Ill. Adm. Code 2960
- 3) Section Numbers:  
2960.100 Adopted Action:  
2960.115 Amended Section  
2960.115 New Section  
2960.120 New Section
- 4) Statutory Authority: 820 ILCS 405/1900
- 5) Effective Date of Rulemaking: September 28, 2000
- 6) Does this rulemaking contain an automatic repeal date? No
- 7) Does this rulemaking contain incorporations by reference? No
- 8) A copy of the adopted amendment, including any material incorporated by reference, is on file in the agency's principal office and is available for public inspection.
- 9) Notice of Proposal Published in Illinois Register: July 7, 2000 at 24 Ill. Reg. 9300
- 10) Has JCAR issued a Statement of Objection to these amendments? No
- 11) Differences between proposal and final version: In Section 2960.100(c), "or her" is added to the last line for consistency.  
  
Section 2960.115(a) has been revised to now read "The Department shall provide an individual with identifying information regarding an employing establishment through an Internet-based labor exchange system if the employing establishment agrees that the information may be disclosed and if the information is obtained in the administration of the Employment Service and:".  
  
Section 2960.115(b) has been revised to now read "The Department shall provide an employing establishment with identifying information regarding an individual through an Internet-based labor exchange system if the individual agrees that the information may be disclosed and if the information is obtained in the administration of the Employment Service and:".
- 12) Have all the changes agreed upon by the agency and JCAR been made as indicated in the agreements issued by JCAR? Yes
- 13) Will this rulemaking replace an emergency amendment currently in effect? No

DEPARTMENT OF EMPLOYMENT SECURITY  
NOTICE OF ADOPTED AMENDMENTS

- 14) Are there any amendments pending on this Part? No
- 15) Summary and Purpose of Rulemaking: Aside from some non-substantive stylistic changes, the attached adopted rules add two new sections and substitute references to the "employment service" for references to the "job service".  
  
New Section 2960.115 provides that the Department can generally furnish individuals with identifying information regarding employing establishments, and vice versa, over the Internet. The rule clarifies authority the Department arguably has already and recognizes that the users of Internet-based job matching systems may often prefer to deal directly with prospective employers or employees, without first having to contact the employment service. The Department would not disclose any identifying information that the subject of the information did not want disclosed.  
  
New Section 2960.120 provides that the Department can furnish information to its partners in Illinois' one-stop employment and training system. For the most part, the agency's partners already have access to the information under other provisions. The new language would just ensure all do. Joint access to information among the partners obviates the need for customers to repeatedly provide the same information to different service providers within the same system.
- 16) Information and questions regarding these adopted amendments shall be directed to:  
  
Gregory J. Ramei, Deputy Legal Counsel  
Illinois Department of Employment Security  
401 South State Street - 7 South  
Chicago, Illinois 60605  
312/793-4240

The full text of the adopted amendment begins on the next page:





## DEPARTMENT OF EMPLOYMENT SECURITY

## NOTICE OF ADOPTED AMENDMENTS

## 8) Vocational rehabilitation.

f) Information received pursuant to the administration of the Employment Service shall be furnished to:

- 1) An official or officer of a public school, college or university, or a placement official of a private college or university, but only to the extent necessary for the efficient employment counseling, vocational guidance and placement, of an applicant registered for work by the Employment Service;
- 2) A private social or welfare agency, but only if such information has a direct bearing upon the vocational adjustment or employability of an applicant registered for work by the Employment Service, and only to the extent necessary for the proper and efficient discharge of the placement and counseling functions of the Employment Service.

(Source: Amended at 24 Ill. Reg. 15049, effective 11/1/79)

### Section 2960.115 Disclosure Of Identifying Information For Job Orders Posted On The Internet

a) The Department shall provide an individual with identifying information regarding an employing establishment through an Internet-based labor exchange system if the employing establishment agrees that the information may be disclosed and if the information is obtained in the administration of the Employment Service and:

- 1) the Department maintains the system, and the system indicates that the individual's qualifications match the requirements for filling a job opening with the employing establishment; or
- 2) the system is maintained by an entity other than the Department, and the employing establishment has a job opening posted on the system.

b) The Department shall provide an employing establishment with identifying information regarding an individual through an Internet-based labor exchange system if the individual agrees that the information may be disclosed and if the information is obtained in the administration of the Employment Service and:

- 1) the Department maintains the system, and the system indicates that the individual's qualifications match the requirements for filling a job opening with the employing establishment; or
- 2) the system is maintained by an entity other than the Department, and the individual is registered on the system.

(Source: Added at 24 Ill. Reg. 15049, effective 11/1/79)

### Section 2960.120 Disclosure Of Information To One-Stop Partners

## DEPARTMENT OF EMPLOYMENT SECURITY

## NOTICE OF ADOPTED AMENDMENTS

The Department shall provide a one-stop partner under Section 121 of the Federal Workforce Investment Act of 1998 with information obtained in the administration of the Employment Service, to the extent the partner is providing services through a one-stop delivery system in Illinois or participating in the operation of such a system in Illinois.

(Source: Added at 24 Ill. Reg. 15049, effective 11/1/2000)

## GUARDIANSHIP AND ADVOCACY COMMISSION

## NOTICE OF ADOPTED AMENDMENTS

- 1) Heading of the Part: Americans with Disabilities Act Grievance Procedure
- 2) Code Citations: 4 Ill. Adm. Code 850
- 3) 

<u>Section Numbers</u>	<u>Adopted Action</u>
850.10	Amendment
850.20	Amendment
850.50	Amendment
- 4) Statutory Authority: Implementing and authorized by the Guardianship and Advocacy Act (20 ILCS 3955).
- 5) Effective Date of Amendments: October 2, 2000
- 6) Does this rulemaking contain an automatic repeal date? This rulemaking does not contain an automatic repeal date.
- 7) Do these amendments contain incorporations by reference? This rulemaking does not contain incorporations by references.
- 8) A copy of the adopted amendments, including any material incorporated by reference, is on file in the agency's principal office and is available for public inspection.
- 9) The Notice of Proposed Amendments were published in the Illinois Register on: March 24, 2000; 24 Ill. Reg. 4354
- 10) Has JCAR issued a Statement of Objection to this rulemaking? JCAR has not issued a Statement of Objection to these rules.
- 11) Differences between proposal and final version: There are no differences between the proposed and final version of the rules.
- 12) Have all the changes agreed upon by the agency and JCAR been made as indicated in the agreements issued by JCAR? All changes have been made.
- 13) Will these amendments replace emergency rules currently in effect? This rule will not replace an emergency rule currently in effect.
- 14) Are there any amendments pending on this Part? There are no amendments pending on this Part.
- 15) Summary and Purpose of these amendments: The purpose of these amendments is to update statutory citations.
- 16) Information and questions regarding these adopted amendments shall be directed to:

## GUARDIANSHIP AND ADVOCACY COMMISSION

## NOTICE OF ADOPTED AMENDMENTS

John H. Wank  
General Counsel  
Illinois Guardianship and Advocacy Commission  
State of Illinois Building  
160 North LaSalle, Suite S-500  
Chicago, Illinois 60601  
312/ 793-5900

The full text of the adopted amendments begins on the next page:

GUARDIANSHIP AND ADVOCACY COMMISSION

NOTICE OF ADOPTED AMENDMENTS

TITLE 4: DISCRIMINATION PROCEDURES  
CHAPTER XXXI: GUARDIANSHIP AND ADVOCACY COMMISSION

PART 850  
AMERICANS WITH DISABILITIES ACT GRIEVANCE PROCEDURE

Section	Definitions
850.10	Purpose
850.20	Designated Coordinator Level
850.30	Final Level
850.40	Final Level
850.50	Accessibility
850.60	Case-by-Case Resolution
850.70	

AUTHORITY: Implementing Title II, Subtitle A of the Americans With Disabilities Act of 1990 (42 USC 12102), as specified in Title II regulations (28 CFR 35.107 (1991)), and authorized by Sections 5-5 and 5-20 of the Illinois Administrative Procedure Act [5 ILCS 100/5-5 and 5-20] and Section 5 of the Guardianship and Advocacy Act [20 ILCS 3955/5].

SOURCE: Adopted at 16 Ill. Reg. 18069, effective November 17, 1992, amended at 24 Ill. Reg. 15055, effective 1/1/93.

Section 850.10 Definitions

"ADA" means the Americans With Disabilities Act of 1990 (42 USC 12101 42-42-S-E-32404-et-seq-(1991)).

"Commission" means the Illinois Guardianship and Advocacy Commission.

"Complainant" means an individual with a disability who files a grievance form provided by the Commission in accordance with this Part.

"Designated Coordinator" means the person(s) appointed by the Director of the Illinois Guardianship and Advocacy Commission who is/are responsible for the coordination of efforts of the Commission to comply with and carry out its responsibilities under Title II of the ADA, including investigation of grievances filed by complainants. The Designated Coordinator may be contacted at State of Illinois Building, 160 N. LaSalle St., Suite 8-500, Chicago IL 60601.

"Director" means the Director of the Illinois Guardianship and Advocacy Commission or his or her duly authorized representative.

"Disability" means, with respect to an individual, a physical or mental impairment that substantially limits one or more of the major

GUARDIANSHIP AND ADVOCACY COMMISSION

NOTICE OF ADOPTED AMENDMENTS

life activities of such individual; a record of such impairment; or being regarded as having such an impairment.

"Grievance" means any formal, written complaint under the ADA by an individual with a disability who meets the essential eligibility requirements for participation in or receipt of the benefits of a program, activity or service offered by the Commission and believes he or she has been excluded from participation in, or denied the benefits of, any program, service or activity of the Commission or has been subject to discrimination by the Commission on the basis of his or her disability.

"Qualified individual with a disability" means an individual with a disability who, with or without reasonable modifications to rules, policies, or practices, the removal of architectural, architectural, communication, or transportation barriers, or the provision of auxiliary aids and services, meets the essential eligibility requirements for receipt of services or the participation in programs or activities provided by the Commission.

"Working days" means Monday through Friday, excluding Saturday, Sunday, and State holidays.

(Source: Amended at 24 Ill. Reg. 15055, effective 1/1/93.)

Section 850.20 Purpose

a) This ADA Grievance Procedure ("Procedure") is established pursuant to the Americans With Disabilities Act of 1990 (42 USC 12101 42-42-S-E-32404-et-seq-(1991)), and specifically Section 35.107 of the Title II regulations (28 CFR 35.107 (1991)), requiring that a grievance procedure be established to resolve grievances asserted by qualified individuals with disabilities. Should any individual desire to review the ADA or its regulations to understand the rights, privileges and remedies afforded by it, please contact the Designated Coordinator.

b) In general, the ADA requires that each program, service and activity offered by the Commission, when viewed in its entirety, be readily accessible to and usable by qualified individuals with disabilities.

c) It is the intention of the Commission to foster open communication with all individuals requesting readily accessible programs, services and activities. The Commission encourages supervisors of programs, services and activities to respond to requests for modifications before they become grievances. Upon the filing of a formal written grievance, it is mutually desirable and beneficial that grievances be satisfactorily resolved in a prompt manner.

(Source: Amended at 24 Ill. Reg. 15055, effective 1/1/93.)

## GUARDIANSHIP AND ADVOCACY COMMISSION

## HEALTH FACILITIES PLANNING BOARD

## NOTICE OF ADOPTED AMENDMENTS

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1/17/2000

## Section 850.50 Final Level

- a) If the grievance is not resolved to the satisfaction of the Complainant at the Designated Coordinator Level, the Complainant may submit a copy of the grievance form and Designated Coordinator's response to the Director of the Commission for final review. The Complainant shall submit these documents to the Director, together with a short written statement explaining the reasons ~~reasons~~ for dissatisfaction with the Designated Coordinator's written response, within 5 working days after receipt by the Complainant of the Designated Coordinator's response.
- b) The Director shall appoint a 3-member panel to review the grievance at the Final Level. One member so appointed shall be designated chairperson.
- c) The Complainant shall be afforded an opportunity to appear before the panel. Complainant shall have a right to appoint a representative to appear on his/her behalf. The panel shall review the Designated Coordinator's written response and may conduct interviews and seek advice as the panel deems appropriate. The panel shall not be bound by the rules of evidence or procedure, but shall conduct the proceedings in a manner intended to ensure a full and fair review.
- d) Upon reaching a concurrence, the panel shall make recommendations in writing to the Director as to the proper resolution of the grievance. All recommendations shall include reasons for the ~~such~~ recommendations and shall bear the signatures of the concurring panel members. A dissenting member of the panel may make a recommendation to the Director in writing and shall also sign the ~~such~~ recommendation.
- e) Upon receipt of recommendations from a panel, the Director shall approve, disapprove or modify the panel's recommendations, shall render a decision on the recommendations thereon in writing, shall state the basis for the decision therefor, and shall cause a copy of the decision to be given by personal delivery or by first class mail, to the Complainant. The Director's decision shall be final. If the Director disapproves or modifies the panel's recommendations, the Director shall include written reasons for ~~such~~ disapproval or modification.
- f) The grievance form, the Designated Coordinator's response, the statement of the reasons for dissatisfaction, the recommendations of the panel, and the decision of the Director shall be maintained in accordance with the State Records Act [5 ILCS 160] ~~§117-Rev-Stat-1997-chr-1167-par-43-4-et-seq-7~~, or as otherwise required by law.

(Source: Amended at 24 Ill. Reg. 1505.5, effective 1/17/2000)

- 1) Heading of the Part: Public Information, Rulemaking and Organization

2) Code Citation: 2 Ill. Adm. Code 1925

3) Section Numbers: Proposed Action:  
1925.260 Amendment  
1925.263 New

- 4) Statutory Authority: The Illinois Health Facilities Planning Act [20 ILCS 3960] and the Illinois Administrative Procedure Act [5 ILCS 100/5-15]

5) Effective Date of Rulemaking: September 26, 2000

- 6) Does this rulemaking contain an automatic repeal date? No

7) Does this rulemaking contain incorporations by reference? No

- 8) A copy of the adopted amendment, including any material incorporated by reference, is on file in the agency's principal office and is available for public inspection.

9) Notice of Proposal Published in Illinois Register: N/A

- 10) Has JCAR issued a Statement of Objections to these amendments? No

11) Differences between proposal and final version: N/A

- 12) Have all the changes agreed upon by the agency and JCAR been made as indicated in the agreement letter issued by JCAR? N/A

- 13) Will this rulemaking replace an emergency rulemaking currently in effect? No

14) Are there any amendments pending on this Part? No

- 15) Summary and Purpose of Rulemaking: Part 1925 contains provisions regarding rulemaking procedures, public information requirements, and descriptive information regarding the organizational composition of the Health Facilities Planning Board. The revisions to this Part are necessitated by the passage of Public Act 91-782 [20 ILCS 3960/4.2]. This new requirement directs the State Board to adopt rules regarding ex parte communication in relation to its internal operations.

- 16) Information and questions regarding these adopted amendments shall be directed to:

Donald Jones  
Illinois Health Facilities Planning Board



## HEALTH FACILITIES PLANNING BOARD

## NOTICE OF ADOPTED AMENDMENTS

Illinois Department of Public Health  
 Division of Facilities Development  
 525 West Jefferson Street, Second Floor  
 Springfield, Illinois 62761-0001  
 Telephone: (217) 782-3516  
 Fax: (217) 785-4308 (fax)  
 TTY (for hearing impaired only): 800-547-0465  
 E-mail: djones@dph.state.il.us

The full text of the Adopted Amendments begin on the next page:

## HEALTH FACILITIES PLANNING BOARD

## NOTICE OF ADOPTED AMENDMENTS

TITLE 2: GOVERNMENTAL ORGANIZATION  
 SUBTITLE B: MISCELLANEOUS STATE AGENCIES  
 CHAPTER XVIII: HEALTH FACILITIES PLANNING BOARD

## PART 1925

PUBLIC INFORMATION, RULEMAKING AND ORGANIZATION

## SUBPART A: PUBLIC INFORMATION

Section  
 1925.10 Procedures for the Public to Obtain Information

## SUBPART B: RULEMAKING

Section  
 1925.110 Rulemaking  
 1925.120 Request for Adoption of Rules

## SUBPART C: ORGANIZATION

Section  
 1925.210 Name, Statutory Authority and Composition  
 1925.220 Appointment and Terms of Office  
 1925.230 Officers and Committees  
 1925.240 Executive Secretary  
 1925.250 Description and Chart of State Board Organization (Repealed)  
 1925.260 Meetings  
 1925.270 Quorum  
 1925.280 Matters Requiring State Board Action  
 1925.285 Conflict of Interest  
 1925.290 Renumeration and Reimbursement  
 1925.292 Rules of Order  
 1925.293 Ex Parte and Extra-Record Communication  
 1925.295 Official Headquarters  
 1925.297 Records and Reports  
 1925.298 Amendment

## APPENDIX A Chart of Organization of the State Board (Repealed)

AUTHORITY: Implementing Section 5-15 of the Illinois Administrative Procedure Act [5 ILCS 100/5-15] and authorized by Section 12(2) of the Illinois Health Facilities Planning Act [20 ILCS 3960/12].

SOURCE: Adopted at 2 Ill. Reg. 187, effective July 26, 1978; amended at 3 Ill. Reg. 8, p. 57, effective February 18, 1979; amended at 4 Ill. Reg. 25, p. 187, effective June 11, 1979; amended at 3 Ill. Reg. 52, p. 118, effective January 1, 1980; amended at 5 Ill. Reg. 4995, effective April 22, 1981; amended at 6 Ill. Reg. 7221, effective June 9, 1982; amended at 6 Ill. Reg. 11484, effective

## HEALTH FACILITIES PLANNING BOARD

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September 9, 1982; amended at 7 Ill. Reg. 7316, effective May 31, 1983; amended at 8 Ill. Reg. 11518, effective June 27, 1984; codified at 8 Ill. Reg. 16340; amended at 9 Ill. Reg. 6276, effective April 24, 1985; amended at 11 Ill. Reg. 15649, effective September 14, 1987; amended at 24 Ill. Reg. 5671, effective March 14, 2000; amended at 24 Ill. Reg. 15060, effective September 26, 2000.

## SUBPART C: ORGANIZATION

## Section 1925.260 Meetings

- a) As provided in The Open Meetings Act [5 ILCS 120/2] all decisions of the State Board shall be made at meetings open to the public.
- b) The State Board shall keep a complete and accurate record of all meetings including the votes of individual members on all matters before it. Minutes of State Board meetings may be taken by stenographic, electronic or other means. Transcriptions of any minutes taken or made by the State Board may be obtained pursuant to the provisions of the Freedom of Information Act [5 ILCS 140/1] following approval of such minutes by the State Board.
- c) Regular and special meetings shall be called by the Chairman through the Executive Secretary.
- d) The State Board shall meet at least once each quarter, or as often as the Chairman of the State Board deems necessary, or upon the request of the majority of the members.
- e) The State Board shall, in the scheduling and conduct of its meetings, comply with the provisions of the Open Meetings Act [5 ILCS 120/2] specifically that the State Board shall adopt prior to the beginning of each fiscal year a schedule of meetings which shall state the regular dates, times, and places of such meetings.
- f) Public notice of regular meetings shall be given by posting a copy of the notice at the office headquarters of the State Board and supplying notice to media requesting such information pursuant to the Open Meetings Act.
- g) The State Board, through its Executive Secretary, shall at the beginning of each fiscal year, prepare and make available a schedule of all its regular meetings for such fiscal year, listing the times and places of such meetings. If a change is made in regular meeting dates, at least 10 days notice of such change shall be given by publication in a newspaper of general circulation, with notice of such change posted at the principal office, and supplied to those media that have requested annual information.
- h) Special meetings may be called by the Chairman or a majority of State Board members upon at least 24 hours written notice to each member. Public notice of all special meetings, rescheduled regular meetings, or reconvened meetings shall be given at least 24 hours before such meetings, except that public notice of reconvened meetings does not apply to any case where the meeting is to be reconvened within 24

## HEALTH FACILITIES PLANNING BOARD

## NOTICE OF ADOPTED AMENDMENTS

hours, nor to any case where announcement of the time and place of the reconvened meeting was made at the original meeting, and there is no change in the agenda.

- i) Meetings of the State Board may be held with Board members physically present or present telephonically. Meetings held with teleconferencing equipment shall have hook-ups in, at least, Chicago and Springfield. Both locations shall be open to the public.

(Source: Amended at 24 Ill. Reg. 15060, effective September 26, 2000)

## Section 1925.293 Ex Parte and Extra-Record Communication

- a) Except in the disposition of matters that agencies are authorized by law to entertain or dispose of on an ex parte basis including, but not limited to rule making, the State Board, any State Board member, employee, or a hearing officer shall not engage in ex parte or extra record communication, after an application for a permit is received, until project completion, in connection with the substance of any application for a permit or an exemption with any person or party or the representative of any party.
- b) A State Board member or employee may communicate with other members or employees and any State Board member or hearing officer may have the aid and advice of one or more personal assistants.
- c) An ex parte or extra record communication received by the State Board, any State Board member, employee, or a hearing officer shall be made a part of the record of the pending matter, including all written communication, all written responses to the communications, and a memorandum stating the substance of all oral communications, and all responses made and the identity of each person from whom the ex parte communication was received.
- d) The State Board member, employee or hearing officer who received or made the ex parte or extra record communication shall submit such communications, responses, and memoranda to the Executive Secretary who shall cause them to be filed in the administrative record for the subject project in a separately identified section.
- e) The ex parte or extra record communication, together with all other documents enumerated in this subsection, shall be available to the public in conformance with the procedures of the Freedom of Information Act [5 ILCS 140/3]. Prohibited communications shall be reported to the General Assembly and incorporated on the State Board's Internet site.
- f) Any ex parte or extra record communication shall not be considered by the State Board, any State Board member or employee, nor form the basis for any decision, finding of fact or order.
- g) "Ex Parte Communication" or "extra record communication" means a communication between a person who is not a State Board member or employee and State Board member or employee that reflects on the

## HEALTH FACILITIES PLANNING BOARD

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substance of a pending State Board proceeding and that takes place outside the record of the proceeding. Communications regarding matters of procedure and practice, such as the format of pleading, number of copies required, manner of service, and status of proceedings, are not considered ex parte or extra record communications. Technical assistance with respect to an application, not intended to influence any decision on the application, may be provided by employees to the applicant. Any assistance shall be documented in writing by the applicant and employees within 10 business days after the assistance is provided.

h) Written communication made by applicants, persons, parties, or their representatives shall not be considered ex parte or extra record if made in accordance with the procedures authorized by Parts 1130, 1140 and 1180 of the State Board rules.

i) Written communications made by applicants or permit holders in response to inquiries made by Agency staff in connection with project review, to Agency reports, to State Board questions or requests for information, or as otherwise authorized by State Board rules shall be made part of the record and are not considered prohibited communications. All other communications by applicants or permit holders are prohibited communications, except for requests for information pertaining to procedure on the status of a pending application or permit.

j) Any communication, written or oral, received from a member of the public, news media, interested persons, legislative members, or other persons regarding any matter other than the status of an application which is not authorized by the public comment process specified in Part 1140 of the State Board rules is ex parte or extra record communication and is prohibited.

k) The Executive Secretary shall maintain a record of inquiries and responses regarding an application for permit or exemption.

l) For purposes of this Section, "employee" means a person the State Board or the Agency employs on a full-time, part-time, contract, or intern basis.

m) The State Board, State Board member, or hearing examiner presiding over the proceeding, in the event of a violation of this Section, must take whatever action is necessary to ensure that the violation does not prejudice any party or adversely affect the fairness of the proceedings.

n) Nothing in this Section shall be construed to prevent the State Board or any member of the State Board or any employee from consulting with the attorney for the State Board.

(Source: Added at 24 Ill. Reg. 15060, effective September 26, 2000)

## DEPARTMENT OF INSURANCE

## NOTICE OF ADOPTED AMENDMENTS

1) Heading of the Part: Accelerated Life Benefit/Terminal Illness/Qualified Conditions

2) Code Citation: 50 Ill. Adm. Code 1407

3) Section Number: Adopted Action:  
1407.60 Amendment  
1407.70 Amendment

4) Statutory Authority: Implementing and authorized by Section 4 of the Illinois Insurance Code [215 ICS 5/4]

5) Effective date of amendment: October 2, 2000

6) Does this amendment contain an automatic repeal date? No

7) Does this amendment contain incorporations by reference? No

8) A copy of the adopted amendment, including any material incorporated by reference, is on file in the agency's principal office and is available for public inspection.

9) Notice of Proposal Published in Illinois Register: June 16, 2000, 24 Ill. Reg. 8201

10) Has JCAR issued a Statement of Objection to this amendment? No

11) Differences between proposal and final version: None

12) Have all changes agreed upon by the agency and JCAR been made as indicated in the agreements issued by JCAR? Yes

13) Will this amendment replace an emergency amendment currently in effect? No

14) Are there any amendments pending on this Part? No

15) Summary and Purpose of rulemaking: The Department is adopting these amendments to correct a currently incomplete reference and make several minor wording and punctuation changes for the sake of clarity.

16) Information and questions regarding this adopted amendment shall be directed to: Lynn Shanklin  
Department of Insurance  
320 West Washington  
Springfield, Illinois 62767-0001  
(217) 782-1796

DEPARTMENT OF INSURANCE  
NOTICE OF ADOPTED AMENDMENTS

The full text of the adopted amendments begins on the next page.

DEPARTMENT OF INSURANCE  
NOTICE OF ADOPTED AMENDMENTS  
TITLE 50: INSURANCE  
CHAPTER I: DEPARTMENT OF INSURANCE  
SUBCHAPTER 6: LEGAL RESERVE LIFE INSURANCE

PART 1407  
ACCELERATED LIFE BENEFIT/TERMINAL ILLNESS/QUALIFIED CONDITIONS

- Section  
1407.10 Purpose and Applicability  
1407.20 Definitions  
1407.30 Form Requirements  
1407.40 Standards for Claims Payment  
1407.50 Required Disclosure Provisions  
1407.60 Actuarial Standards  
1407.70 Actuarial Disclosure and Reserves

AUTHORITY: Implementing and authorized by Section 4 of the Illinois Insurance Code [215 ILCS 5/4].

SOURCE: Adopted at 15 Ill. Reg. 8872, effective June 7, 1991; amended at 22 Ill. Reg. 16462, effective September 1, 1998; amended at 23 Ill. Reg. 14688, effective December 14, 1999; amended at 24 Ill. Reg. 15066, effective 10/14/2000.

Section 1407.60 Actuarial Standards

- a) Financing Options
- 1) The insurer may require a premium charge or cost of insurance charge for the accelerated benefit. In the case of group insurance, the additional cost may also be reflected in the experience rating. This premium charge or cost of insurance charge shall be based on subsections (a)(1)(A) and (B) (4) and (b) below:  
A) Either:
    - i) The current yield on 90-day treasury bills; or
    - ii) The current maximum statutory adjustable policy loan interest rate; and
  - B) The reasonable estimates of incidence rates.
  - 2) The insurer may pay a present value of the face amount. The calculation shall be based on any applicable actuarial discount appropriate to the policy design. The interest rate or interest rate methodology used in the calculation shall be reasonable and shall be disclosed in the contract or actuarial memorandum. The maximum interest rate used shall be no greater than the greater of:
    - A) The current yield on 90-day treasury bills; or
    - B) The current maximum statutory adjustable policy loan interest rate.



## DEPARTMENT OF INSURANCE

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- 3) The insurer may accrue an interest charge on the amount of the accelerated benefits. The interest rate or interest rate methodology used in the calculation shall be reasonable and shall be disclosed in the contract or actuarial memorandum. The maximum interest rate used shall be no greater than the greater of:

A) The current yield on 90-day treasury bills; or  
 B) The current maximum statutory adjustable policy loan interest rate.

- 4) The interest rate accrued on the portion of a lien described in subsection (b)(2) of this Section that is equal in amount to the cash value of the contract at the time of the benefit acceleration shall be no more than the policy loan interest rate stated in the contract.

## b) Effect on Cash Value

- 1) Except as provided in subsection (b)(2) of this Section, when an accelerated benefit is payable, there shall be no more than a pro rata reduction in the cash value based on the percentage of death benefits accelerated to produce the accelerated benefit payment.

- 2) Alternatively, the payment of accelerated benefits, any administrative expense charges, any future premiums and any accrued interest can be considered a lien against the death benefit of the policy or rider. The access to the cash value may be restricted to any excess of the cash value over the sum of any other outstanding policy loans and liens. Future access to additional policy loans could also be limited to any excess of the cash value over the sum of the liens and any other outstanding policy loans.

- c) Effect of Any Outstanding Policy Loans on Accelerated Death Benefit Payment. When payment of an accelerated benefit results in a pro rata reduction in the cash value, the payment may not be applied toward repaying an amount greater than a pro rata portion of any outstanding policy loans.

(Source: Amended at 24 Ill. Reg. 15066, effective 10/10/2000)

## Section 1407.70 Actuarial Disclosure and Reserves

- a) Actuarial Memorandum. Concurrently with the accelerated benefit policy form filing required by this Part, each insurer shall file with the Director an actuarial memorandum prepared by a qualified actuary that describes the accelerated benefits, the risks, the expected costs and the calculation of statutory reserves.

- b) When benefits are provided through the acceleration of benefits under group or individual policies or riders to such policies, policy reserves shall be determined in accordance with Section 223 of the Illinois Insurance Code [215 ILCS 5/223]. All valuation assumptions

## DEPARTMENT OF INSURANCE

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used in constructing the reserves shall be determined as appropriate for statutory valuation purposes by a qualified actuary. Reserves in the aggregate shall be sufficient to cover:

- 1) Policies upon which no claim has yet arisen; and  
 2) Policies upon which an accelerated benefits claim has arisen.

c) For policies and certificates which provide actuarially equivalent benefits, no additional reserves need to be established.

- d) Policy liens and policy loans, including accrued interest, represent assets of the company for statutory reporting purposes. For any policy on which the policy lien exceeds the policy's statutory reserve liability, such excess must be held as a non-admitted asset.

(Source: Amended at 24 Ill. Reg. 15066, effective 10/10/2000)

DEPARTMENT OF PUBLIC AID  
NOTICE OF ADOPTED AMENDMENTS

facilities and developmental training agencies.

For the Department of Human Services, the rate increases affecting ICF/MR facilities are expected to result in an increase of approximately \$7.8 million for fiscal year 2001.

- 16) Information and questions regarding these adopted amendments shall be directed to:

Joanne Jones  
Office of the General Counsel, Rules Section  
Illinois Department of Public Aid  
201 South Grand Avenue East, Third Floor  
Springfield, Illinois 62763-0002  
(217) 524-0081

The full text of the adopted amendments begins on the next page:

DEPARTMENT OF PUBLIC AID  
NOTICE OF ADOPTED AMENDMENTS

- 1) Heading of the Part: Long Term Care Reimbursement Changes

- 2) Code Citation: 89 Ill. Adm. Code 153

- 3) Section Numbers: Adopted Action:  
153.125 Amendment

- 4) Statutory Authority: Section 12-13 of the Illinois Public Aid Code [305 ILCS 5/12-13]

- 5) Effective Date of Amendments: October 1, 2000

- 6) Does this rulemaking contain an automatic repeal date? Yes

- 7) Do these amendments contain incorporations by reference? No

- 8) A copy of the adopted amendment, including any material incorporated by reference, is on file in the agency's principal office and is available for public inspection.

- 9) Notice of Proposal Published in Illinois Register: July 14, 2000 (24 Ill. Reg. 10054)

- 10) Has JCAR issued a Statement of Objection to these amendments? No

- 11) Differences Between Proposal and Final Version: In subsection (b), "developmental day training" has been changed to "developmental training".

No other changes have been made in the text of the proposed amendments.

- 12) Have all the changes agreed upon by the agency and JCAR been made as indicated in the agreements issued by JCAR? Yes

- 13) Will these amendments replace emergency amendments currently in effect? Yes

- 14) Are there any other amendments pending on this Part? No

- 15) Summary and Purpose of Amendments: These amendments to the Department's rules concerning long term care reimbursement are necessary to provide reimbursement increases as mandated by Public Act 91-0712. The amendments provide for a rate increase of 2.5 percent per resident day for long term care facilities (skilled and intermediate care nursing facilities and facilities for persons with developmental disabilities) and developmental training agencies for services provided on or after July 1, 2001.

The Department anticipates a budgetary increase of \$45.2 million for fiscal year 2001 as a result of these changes affecting long term care

## DEPARTMENT OF PUBLIC AID

## NOTICE OF ADOPTED AMENDMENTS

TITLE 89: SOCIAL SERVICES  
 CHAPTER 1: DEPARTMENT OF PUBLIC AID  
 SUBCHAPTER e: GENERAL TIME-LIMITED CHANGES

## PART 153

## LONG TERM CARE REIMBURSEMENT CHANGES

- Section  
 153.100 Reimbursement for Long Term Care Services  
 153.125 Long Term Care Facility Rate Adjustments  
 153.150 Quality Assurance Review (Repealed)

AUTHORITY: Implementing and authorized by Articles III, IV, V, VI and Section 12-13 of the Illinois Public Aid Code [305 ILCS 5/Arts. III, IV, V, and VI and 12-13] and Implementing Article III of the Illinois Health Finance Reform Act [20 ILCS 2215/Art. III].

SOURCE: Emergency rules adopted at 18 Ill. Reg. 2159, effective January 18, 1994, for maximum of 150 days; adopted at 18 Ill. Reg. 10154, effective June 17, 1994; emergency amendment at 18 Ill. Reg. 11380, effective July 1, 1994, for a maximum of 150 days; amended at 18 Ill. Reg. 16669, effective November 1, 1994; emergency amendment at 19 Ill. Reg. 10245, effective June 30, 1995, for a maximum of 150 days; amended at 19 Ill. Reg. 16281, effective November 27, 1995; emergency amendment at 20 Ill. Reg. 9306, effective July 1, 1996, for a maximum of 150 days; amended at 20 Ill. Reg. 14840, effective November 1, 1996; emergency amendment at 21 Ill. Reg. 9568, effective July 1, 1997, for a maximum of 150 days; amended at 21 Ill. Reg. 13633, effective October 1, 1997; emergency amendment at 22 Ill. Reg. 13114, effective July 1, 1998, for a maximum of 150 days; amended at 22 Ill. Reg. 16285, effective August 28, 1998; amended at 23 Ill. Reg. 19872, effective October 30, 1998; emergency amendment at 23 Ill. Reg. 8229, effective July 1, 1999, for a maximum of 150 days; emergency amendment at 23 Ill. Reg. 12794, effective October 1, 1999, for a maximum of 150 days; amended at 23 Ill. Reg. 13638, effective November 1, 1999; emergency amendment at 24 Ill. Reg. 10421, effective July 1, 2000, for a maximum of 150 days; amended at 24 Ill. Reg. 15071, effective July 1, 2000.

## Section 153.125 Long Term Care Facility Rate Adjustments

- a) Notwithstanding the provisions set forth in Section 153.100, long term care facility (SNF/ICF and ICF/MR) rates established on July 1, 1996, shall be increased by 6.8 percent for services provided on or after January 1, 1997.

- b) Notwithstanding the provisions set forth in Section 153.100, long term care facility (SNF/ICF and ICF/MR) rates and developmental day training rates established on July 1, 1998, for services provided on or after that date, shall be increased by three percent. For nursing facilities (SNF/ICF) only, \$1.10 shall also be added to the nursing

## DEPARTMENT OF PUBLIC AID

## NOTICE OF ADOPTED AMENDMENTS

## component of the rate.

- c) Notwithstanding the provisions set forth in Section 153.100, long term care facility (SNF/ICF and ICF/MR) rates and developmental training rates established on July 1, 1999, for services provided on or after that date, shall include:

- 1) an increase of 1.6 percent for SNF/ICF, ICF/MR and developmental training rates;
- 2) an additional increase of \$3.00 per resident day for ICF/MR rates; and
- 3) an increase of \$10.02 per person, per month for developmental training rates.

- d) Notwithstanding the provisions set forth in Section 153.100, SNF/ICF rates shall be increased by \$4.00 per resident day for services provided on or after October 1, 1999.

- e) Notwithstanding the provisions set forth in Section 153.100, SNF/ICF, ICF/MR and developmental training rates shall be increased 2.5 percent per resident day for services provided on or after July 1, 2000.

(Source: Amended at 24 Ill. Reg. 15071, effective July 1, 2000.)

## DEPARTMENT OF PUBLIC AID

## NOTICE OF ADOPTED AMENDMENTS

- 1) Heading of the Part: Medical Assistance Programs

- 2) Code Citation: 89 Ill. Adm. Code 120

- 3) Section Numbers: Adopted Action:  
120.20 Amendment

- 4) Statutory Authority: Section 12-13 of the Illinois Public Aid Code [305 ILCS 5/12-13]

- 5) Effective Date of Amendments: October 1, 2000

- 6) Does this rulemaking contain an automatic repeal date? No

- 7) Do these amendments contain incorporations by reference? No

- 8) A copy of the adopted amendment, including any material incorporated by reference, is on file in the agency's principal office and is available for public inspection.

- 9) Notice of Proposal Published in Illinois Register: July 14, 2000 (24 Ill. Reg. 10056)

- 10) Has JCAR issued a Statement of Objection to these amendments? No

- 11) Differences Between Proposal and Final Version: No changes have been made in the text of the proposed amendments.

- 12) Have all the changes agreed upon by the agency and JCAR been made as indicated in the agreements issued by JCAR? Yes

- 13) Will these amendments replace emergency amendments currently in effect?  
Yes

- 14) Are there any other amendments pending on this Part? Yes

Sections	Proposed Action	Illinois Register Citation
120.90	Repeal	August 25, 2000 (24 Ill. Reg. 12843)
120.91	Repeal	August 25, 2000 (24 Ill. Reg. 12843)

- 15) Summary and Purpose of Amendments: These amendments are necessary to implement recent changes in State law regarding the income standard for medical assistance eligibility. Under Public Act 91-0699, the WANG (AABD) income standard is being increased to 70 percent of the Federal Poverty Level. The Department anticipates that these changes will result in a spending increase during fiscal year 2001 of approximately \$58.7 million.

- 16) Information and questions regarding these adopted amendments shall be

## DEPARTMENT OF PUBLIC AID

## NOTICE OF ADOPTED AMENDMENTS

directed to:

Joanne Jones  
Office of the General Counsel, Rules Section  
Illinois Department of Public Aid  
201 South Grand Avenue East, Third Floor  
Springfield, Illinois 62763-0002  
(217) 524-0081

The full text of the adopted amendments begins on the next page:



DEPARTMENT OF PUBLIC AID

NOTICE OF ADOPTED AMENDMENTS

TITLE 89: SOCIAL SERVICES

CHAPTER 1: DEPARTMENT OF PUBLIC AID

SUBCHAPTER b: ASSISTANCE PROGRAMS

PART 120

MEDICAL ASSISTANCE PROGRAMS

SUBPART A: GENERAL PROVISIONS

Section 120.1	Incorporation By Reference
	SUBPART B: ASSISTANCE STANDARDS
Section 120.10	Eligibility For Medical Assistance
120.11	MANG(P) Eligibility
120.12	Healthy Start - Medicaid Presumptive Eligibility Program For Pregnant Women
120.20	MANG(AABD) Income Standard
120.30	MANG(C) Income Standard
120.31	MANG(P) Income Standard
120.40	Exceptions To Use Of MANG Income Standard
120.50	AMI Income Standard (Repealed)

SUBPART C: FINANCIAL ELIGIBILITY DETERMINATION

Section 120.60	Cases Other Than Long Term Care, Pregnant Women and Certain Children
120.61	Cases in Intermediate Care, Skilled Nursing Care and DMHDD - MANG(AABD) and All Other Licensed Medical Facilities
120.62	Department of Mental Health and Developmental Disabilities (DMHDD) Approved Home and Community Based Residential Settings Under 89 Ill. Adm. Code 140.643
120.63	Department of Mental Health and Developmental Disabilities (DMHDD) Approved Home and Community Based Residential Settings
120.64	MANG(P) Cases
120.65	Department of Mental Health and Developmental Disabilities (DMHDD) Licensed Community - Integrated Living Arrangements

SUBPART D: SUPPLEMENTARY MEDICAL INSURANCE

Section 120.70	Supplementary Medical Insurance Benefits (SMIB) Buy-In Program
120.72	Eligibility for Medicare Cost Sharing as a Qualified Medicare Beneficiary (QMB)
120.73	Eligibility for Medicaid Payment of Medicare Part B Premiums as a Specified Low-Income Medicare Beneficiary (SLIB)

DEPARTMENT OF PUBLIC AID

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120.74 Qualified Medicare Beneficiary (QMB) Income Standard  
 120.75 Specified Low-Income Medicare Beneficiary (SLIB) Income Standards  
 120.76 Hospital Insurance Benefits (HIB)

SUBPART E: RECIPIENT RESTRICTION PROGRAM

Section 120.80	Recipient Restriction Program
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SUBPART F: MIGRANT MEDICAL PROGRAM

Section 120.90	Migrant Medical Program
120.91	Income Standards

SUBPART G: AID TO THE MEDICALLY INDIGENT

Section 120.200	Elimination of Aid to The Medically Indigent
120.208	Client Cooperation (Repealed)
120.210	Citizenship (Repealed)
120.211	Residence (Repealed)
120.212	Age (Repealed)
120.215	Relationship (Repealed)
120.216	Living Arrangement (Repealed)
120.217	Supplemental Payments (Repealed)
120.218	Institutional Status (Repealed)
120.224	Foster Care Program (Repealed)
120.225	Social Security Numbers (Repealed)
120.230	Unearned Income (Repealed)
120.235	Exempt Unearned Income (Repealed)
120.236	Education Benefits (Repealed)
120.240	Unearned Income In-Kind (Repealed)
120.245	Earnmarked Income (Repealed)
120.250	Lump Sum Payments and Income Tax Refunds (Repealed)
120.255	Protected Income (Repealed)
120.260	Earned Income (Repealed)
120.261	Budgeting Earned Income (Repealed)
120.270	Recognized Employment Expenses (Repealed)
120.271	Income From Work/Study/Training Program (Repealed)
120.272	Earned Income From Self-Employment (Repealed)
120.273	Earned Income From Roomer and Boarder (Repealed)
120.275	Earned Income In-Kind (Repealed)
120.276	Payments from the Illinois Department of Children and Family Services (Repealed)
120.280	Assets (Repealed)
120.281	Exempt Assets (Repealed)

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120.282 Asset Disregards (Repealed)  
 120.283 Deferral of Consideration of Assets (Repealed)  
 120.284 Spend-down of Assets (AMI) (Repealed)  
 120.285 Property Transfers (Repealed)  
 120.286 Persons Who May Be Included in the Assistance Unit (Repealed)  
 120.287 Payment Levels for AMI (Repealed)  
 120.295

## SUBPART H: MEDICAL ASSISTANCE - NO GRANT

Section  
 120.308 Client Cooperation  
 120.309 Caretaker Relative  
 120.310 Citizenship  
 120.311 Residence  
 120.312 Age  
 120.313 Blind  
 120.314 Disabled  
 120.315 Relationship  
 120.316 Living Arrangements  
 120.317 Supplemental Payments  
 120.318 Institutional Status  
 120.319 Assignment of Rights to Medical Support and Collection of Payment  
 120.320 Cooperation in Establishing Paternity and Obtaining Medical Support  
 120.321 Good Cause for Failure to Cooperate in Establishing Paternity and Obtaining Medical Support  
 120.322 Proof of Good Cause for Failure to Cooperate in Establishing Paternity and Obtaining Medical Support  
 120.323 Suspension of Paternity Establishment and Obtaining Medical Support  
 120.324 Upon Finding Good Cause  
 120.325 Health Insurance Premium Payment (HIPP) Program  
 120.326 Health Insurance Premium Payment (HIPP) Pilot Program  
 120.327 Foster Care Program  
 120.328 Social Security Numbers  
 120.329 Unearned Income  
 120.330 Budgeting Unearned Income  
 120.332 Exempt Unearned Income  
 120.335 Education Benefits  
 120.336 Incentive Allowance  
 120.338 Unearned Income In-Kind  
 120.340 Court Ordered Child Support Payments of Parent/Step-Parent  
 120.342 Earmarked Income  
 120.345 Medical Qualifying Trusts  
 120.347 Treatment of Trusts  
 120.349 Lump Sum Payments and Income Tax Refunds  
 120.350 Protected Income  
 120.355 Earned Income  
 120.360 Budgeting Earned Income  
 120.361 Exempt Earned Income  
 120.362

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120.363 Earned Income Disregard - MANG(C)  
 120.364 Earned Income Exemption  
 120.366 Exclusion From Earned Income Exemption  
 120.370 Recognized Employment Expenses  
 120.371 Income From Work/Study/Training Programs  
 120.372 Earned Income From Self-Employment  
 120.373 Earned Income From Roomer and Boarder  
 120.375 Earned Income In Kind  
 120.376 Payments from the Illinois Department of Children and Family Services  
 120.379 Provisions for the Prevention of Spousal Impoverishment  
 120.380 Assets  
 120.381 Exempt Assets  
 120.382 Asset Disregard  
 120.383 Deferral of Consideration of Assets  
 120.384 Spend-down of Assets (MANG)  
 120.385 Property Transfers for Applications Filed Prior to October 1, 1989 (Repealed)  
 120.386 Property Transfers Occurring On or Before August 10, 1993  
 120.387 Property Transfers Occurring On or After August 11, 1993  
 120.390 Persons Who May Be Included in the Assistance Unit  
 120.391 Individuals Under Age 18 Who Do Not Qualify For AFDC/AFDC-MANG and Children Born October 1, 1983, or Later  
 120.392 Pregnant Women Who Would Not Be Eligible For AFDC/AFDC-MANG If The Child Were Already Born Or Who Do Not Qualify As Mandatory Categorically Needy  
 120.393 Pregnant Women and Children Under Age Eight Years Who Do Not Qualify As Mandatory Categorically Needy Demonstration Project  
 120.395 Payment Levels for MANG (Repealed)  
 120.399 Redetermination of Eligibility  
 120.400 Twelve Month Eligibility for Persons under Age 19

TABLE A Value of a Life Estate and Remainder Interest  
 TABLE B Life Expectancy

AUTHORITY: Implementing Articles III, IV, V and VI and authorized by Section 12-13 of the Illinois Public Aid Code [305 ILCS 5/Arts. III, IV, V and VI and 12-13].

SOURCE: Filed effective December 30, 1977; peremptory amendment at 2 Ill. Reg. 17, p. 117, effective February 1, 1978; amended at 2 Ill. Reg. 31, p. 134, effective August 5, 1978; emergency amendment at 2 Ill. Reg. 37, p. 4, effective August 30, 1978, for a maximum of 150 days; peremptory amendment at 2 Ill. Reg. 46, p. 44, effective November 1, 1978; peremptory amendment at 2 Ill. Reg. 46, p. 56, effective November 1, 1978; emergency amendment at 2 Ill. Reg. 16, p. 41, effective April 9, 1979, for a maximum of 150 days; emergency amendment at 3 Ill. Reg. 28, p. 182, effective July 1, 1979, for a maximum of 150 days; amended at 3 Ill. Reg. 33, p. 399, effective August 18, 1979; amended at 3 Ill. Reg. 33, p. 415, effective August 18, 1979; amended at 3 Ill. Reg.

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effective September 26, 1984; peremptory amendment at 8 Ill. Reg. 20706, effective October 3, 1984; amended at 8 Ill. Reg. 25053, effective December 12, 1984; emergency amendment at 9 Ill. Reg. 830, effective January 3, 1985, for a maximum of 150 days; amended at 9 Ill. Reg. 4515, effective March 25, 1985; amended at 9 Ill. Reg. 5346, effective April 11, 1985; amended at 9 Ill. Reg. 7153, effective May 6, 1985; amended at 9 Ill. Reg. 11346, effective July 8, 1985; amended at 9 Ill. Reg. 12798, effective July 23, 1985; amended at 9 Ill. Reg. 12823, effective August 3, 1985; amended at 9 Ill. Reg. 15903, effective October 4, 1985; amended at 9 Ill. Reg. 16300, effective October 10, 1985; amended at 9 Ill. Reg. 16506, effective October 18, 1985; amended at 10 Ill. Reg. 1192, effective January 10, 1986; amended at 10 Ill. Reg. 3033, effective January 23, 1986; amended at 10 Ill. Reg. 4907, effective March 7, 1986; amended at 10 Ill. Reg. 6966, effective April 16, 1986; amended at 10 Ill. Reg. 10688, effective June 3, 1986; amended at 10 Ill. Reg. 12672, effective July 14, 1986; amended at 10 Ill. Reg. 15649, effective September 19, 1986; amended at 11 Ill. Reg. 3992, effective February 23, 1987; amended at 11 Ill. Reg. 7652, effective April 15, 1987; amended at 11 Ill. Reg. 8735, effective April 20, 1987; emergency amendment at 11 Ill. Reg. 12458, effective July 10, 1987, for a maximum of 150 days; amended at 11 Ill. Reg. 14034, effective August 14, 1987; amended at 11 Ill. Reg. 14763, effective August 26, 1987; amended at 11 Ill. Reg. 20142, effective January 1, 1988; amended at 11 Ill. Reg. 20898, effective December 14, 1987; amended at 12 Ill. Reg. 304, effective January 1, 1988; amended at 12 Ill. Reg. 3516, effective January 22, 1988; amended at 12 Ill. Reg. 6234, effective March 22, 1988; amended at 12 Ill. Reg. 8672, effective May 13, 1988; amended at 12 Ill. Reg. 9132, effective May 20, 1988; amended at 12 Ill. Reg. 11483, effective June 30, 1988; emergency amendment at 12 Ill. Reg. 11632, effective July 1, 1988, for a maximum of 150 days; emergency amendment at 12 Ill. Reg. 11839, effective July 1, 1988, for a maximum of 150 days; amended at 12 Ill. Reg. 12835, effective July 22, 1988; emergency amendment at 12 Ill. Reg. 13243, effective July 23, 1988, for a maximum of 150 days; amended at 12 Ill. Reg. 17867, effective October 30, 1988; amended at 12 Ill. Reg. 19704, effective November 15, 1988; amended at 12 Ill. Reg. 20188, effective November 23, 1988; amended at 13 Ill. Reg. 116, effective January 1, 1989; amended at 13 Ill. Reg. 2081, effective February 3, 1989; amended at 13 Ill. Reg. 3908, effective March 10, 1989; emergency amendment at 13 Ill. Reg. 11929, effective June 27, 1989, for a maximum of 150 days; emergency expired November 25, 1989; emergency amendment at 13 Ill. Reg. 12137, effective July 1, 1989, for a maximum of 150 days; amended at 13 Ill. Reg. 15404, effective October 6, 1989; emergency amendment at 13 Ill. Reg. 16586, effective October 13, 1989, for a maximum of 150 days; emergency expired March 1, 1990; amended at 13 Ill. Reg. 17483, effective October 31, 1989; amended at 13 Ill. Reg. 17838, effective November 8, 1989; amended at 13 Ill. Reg. 18872, effective November 17, 1989; amended at 14 Ill. Reg. 760, effective January 1, 1990; emergency amendment at 14 Ill. Reg. 1494, effective January 2, 1990, for a maximum of 150 days; amended at 14 Ill. Reg. 4233, effective March 5, 1990; emergency amendment at 14 Ill. Reg. 5839, effective April 3, 1990, for a maximum of 150 days; amended at 14 Ill. Reg. 6372, effective April 16, 1990; amended at 14 Ill. Reg. 7637, effective May 10, 1990; amended at 14 Ill. Reg.

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38, P. 243, effective September 21, 1979; peremptory amendment at 3 Ill. Reg. 38, P. 321, effective September 7, 1979; amended at 3 Ill. Reg. 40, P. 140, effective October 6, 1979; amended at 3 Ill. Reg. 46, P. 36, effective November 2, 1979; amended at 3 Ill. Reg. 47, P. 96, effective November 13, 1979; amended at 3 Ill. Reg. 48, P. 1, effective November 15, 1979; peremptory amendment at 4 Ill. Reg. 9, P. 259, effective February 22, 1980; amended at 4 Ill. Reg. 10, P. 258, effective February 25, 1980; amended at 4 Ill. Reg. 12, P. 551, effective March 10, 1980; amended at 4 Ill. Reg. 27, P. 387, effective June 24, 1980; emergency amendment at 4 Ill. Reg. 29, P. 294, effective July 6, 1980, for a maximum of 150 days; amended at 4 Ill. Reg. 37, P. 797, effective September 2, 1980; amended at 4 Ill. Reg. 39, P. 800, effective September 2, 1980; amended at 4 Ill. Reg. 45, P. 134, effective October 27, 1980; amended at 5 Ill. Reg. 766, effective January 2, 1981; amended at 5 Ill. Reg. 1134, effective January 26, 1981; peremptory amendment at 5 Ill. Reg. 5722, effective June 1, 1981; amended at 5 Ill. Reg. 7071, effective June 23, 1981; amended at 5 Ill. Reg. 7104, effective June 23, 1981; amended at 5 Ill. Reg. 8041, effective July 27, 1981; amended at 5 Ill. Reg. 8052, effective July 24, 1981; peremptory amendment at 5 Ill. Reg. 8106, effective August 1, 1981; peremptory amendment at 5 Ill. Reg. 10062, effective October 1, 1981; peremptory amendment at 5 Ill. Reg. 10079, effective October 1, 1981; peremptory amendment at 5 Ill. Reg. 10095, effective October 1, 1981; peremptory amendment at 5 Ill. Reg. 10113, effective October 1, 1981; peremptory amendment at 5 Ill. Reg. 10124, effective October 1, 1981; peremptory amendment at 5 Ill. Reg. 10131, effective October 1, 1981; amended at 5 Ill. Reg. 10730, effective October 1, 1981; amended at 5 Ill. Reg. 10733, effective October 1, 1981; amended at 5 Ill. Reg. 10760, effective October 1, 1981; amended at 5 Ill. Reg. 10767, effective October 1, 1981; peremptory amendment at 5 Ill. Reg. 11647, effective October 16, 1981; peremptory amendment at 6 Ill. Reg. 611, effective January 1, 1982; amended at 6 Ill. Reg. 1216, effective January 14, 1982; emergency amendment at 6 Ill. Reg. 2447, effective March 1, 1982, for a maximum of 150 days; peremptory amendment at 6 Ill. Reg. 2452, effective February 11, 1982; peremptory amendment at 6 Ill. Reg. 6475, effective May 18, 1982; peremptory amendment at 6 Ill. Reg. 6912, effective June 20, 1982; emergency amendment at 6 Ill. Reg. 7299, effective June 22, 1982, for a maximum of 150 days; amended at 6 Ill. Reg. 8115, effective July 1, 1982; amended at 6 Ill. Reg. 8142, effective July 1, 1982; amended at 6 Ill. Reg. 8159, effective July 1, 1982; amended at 6 Ill. Reg. 10970, effective August 26, 1982; amended at 6 Ill. Reg. 11921, effective September 21, 1982; amended at 6 Ill. Reg. 12293, effective October 1, 1982; amended at 6 Ill. Reg. 12318, effective October 1, 1982; amended at 6 Ill. Reg. 13754, effective November 1, 1982; amended at 7 Ill. Reg. 394, effective January 1, 1983; amended at 7 Ill. Reg. 6082, effective July 7, 1983; amended at 7 Ill. Reg. 8264, effective July 5, 1983; amended (by adding Section being codified with no substantive change) at 7 Ill. Reg. 16108; amended at 8 Ill. Reg. 5253, effective April 9, 1984; amended at 8 Ill. Reg. 6770, effective April 27, 1984; amended at 8 Ill. Reg. 13328, effective July 16, 1984; amended (by adding Sections being codified with no substantive change) at 8 Ill. Reg. 17897; amended at 8 Ill. Reg. 18903,

## DEPARTMENT OF PUBLIC AID

## NOTICE OF ADOPTED AMENDMENTS

10396, effective June 20, 1990; amended at 14 Ill. Reg. 13227, effective August 6, 1990; amended at 14 Ill. Reg. 14814, effective September 3, 1990; amended at 14 Ill. Reg. 17004, effective September 30, 1990; emergency amendment at 15 Ill. Reg. 346, effective January 1, 1991, for a maximum of 150 days; amended at 15 Ill. Reg. 5302, effective April 1, 1991; amended at 15 Ill. Reg. 10101, effective June 24, 1991; amended at 15 Ill. Reg. 11973, effective August 12, 1991; amended at 15 Ill. Reg. 12747, effective August 16, 1991; amended at 15 Ill. Reg. 14105, effective September 11, 1991; amended at 15 Ill. Reg. 14240, effective September 23, 1991; amended at 16 Ill. Reg. 139, effective December 24, 1991; amended at 16 Ill. Reg. 1862, effective January 20, 1992; amended at 16 Ill. Reg. 10034, effective June 15, 1992; amended at 16 Ill. Reg. 11582, effective July 15, 1992; amended at 16 Ill. Reg. 17290, effective November 3, 1992; amended at 17 Ill. Reg. 1102, effective January 15, 1993; amended at 17 Ill. Reg. 6827, effective April 21, 1993; amended at 17 Ill. Reg. 10402, effective June 28, 1993; amended at 18 Ill. Reg. 2051, effective January 21, 1994; amended at 18 Ill. Reg. 5934, effective April 1, 1994; amended at 18 Ill. Reg. 8718, effective June 1, 1994; amended at 18 Ill. Reg. 11231, effective July 1, 1994; amended at 19 Ill. Reg. 9280, effective February 27, 1995; emergency amendment at 19 Ill. Reg. 9280, effective July 1, 1995, for a maximum of 150 days; amended at 19 Ill. Reg. 11931, effective August 11, 1995; amended at 19 Ill. Reg. 15079, effective October 17, 1995; amended at 20 Ill. Reg. 5068, effective March 20, 1996; amended at 20 Ill. Reg. 15993, effective December 9, 1996; emergency amendment at 21 Ill. Reg. 692, effective January 1, 1997, for a maximum of 150 days; amended at 21 Ill. Reg. 7423, effective May 31, 1997; amended at 21 Ill. Reg. 7746, effective June 9, 1997; amended at 21 Ill. Reg. 11555, effective August 1, 1997; amended at 21 Ill. Reg. 13638, effective October 1, 1997; emergency amendment at 22 Ill. Reg. 1576, effective January 5, 1998, for a maximum of 150 days; amended at 22 Ill. Reg. 7003, effective April 1, 1998; amended at 22 Ill. Reg. 8503, effective May 1, 1998; amended at 22 Ill. Reg. 16291, effective August 28, 1998; emergency amendment at 22 Ill. Reg. 16640, effective September 1, 1998, for a maximum of 150 days; amended at 22 Ill. Reg. 16640, effective October 30, 1998; amended at 23 Ill. Reg. 2381, effective January 22, 1999; amended at 23 Ill. Reg. 13101, effective August 27, 1999; amended at 24 Ill. Reg. 7361, effective May 1, 2000; emergency amendment at 24 Ill. Reg. 10425, effective July 1, 2000, for a maximum of 150 days; amended at 24 Ill. Reg. 15075, effective 11-1-2000.

## SUBPART B: ASSISTANCE STANDARDS

## Section 120.20 MANG(AABD) Income Standard

Number in Family	Monthly Net Income
1	-203
2	-375
3	-506

## DEPARTMENT OF PUBLIC AID

## NOTICE OF ADOPTED AMENDMENTS

4 -558  
5 -650  
6 -733  
7 -767  
8 -808  
9 -859  
10 -908  
11 -943  
12 -993  
13 1042  
14 1106  
15 1150  
16 1217  
17 1283  
18 1359

a) The monthly countable income standard is 70 percent of the Federal Poverty Level Income Guidelines, as published annually in the Federal Register, for the appropriate family size. ~~if the above number in the household exceeds the number provided above add .966 for each additional person.~~

b) A client receiving care in a public tuberculosis hospital is not considered to be receiving long term care. Such a client's financial eligibility for MANG is determined by use of the Aid to the Aged, Blind or Disabled MANG (AABD) Income Standard.

c) The MANG (AABD) Income Standard is used in the determination of financial eligibility for MANG of a client living in a residential home or facility which is not licensed as a medical care facility or as a sheltered care facility. The cost of maintenance and/or care in such a facility is not an allowable medical expense. Regardless of the amount the client may be paying for care and/or maintenance in the facility, the client's nonexempt income and assets in excess of the MANG(AABD) Standard are considered available for payment for medical care not provided in the facility.

d) MANG

1) A recipient residing in a Department of Human Services (DHS) State psychiatric hospital or developmental center ~~BMHBB-facility~~ is allowed \$30-69 per month in lieu of any other MANG standard.

2) As soon as MANG (AABD) clients become residents of a DHS ~~BMHBB~~ facility (see subsection (d)(1) of this Section), a skilled nursing facility ~~Skilled-Nursing-Facility~~, an intermediate care facility ~~Intermediate-Care-Facility~~, or other facility, their eligibility for MANG is determined separately from persons remaining in the home.

3) When eligibility is based on being temporarily discharged from a DHS ~~BMHBB~~ facility (see subsection (d)(1) of this Section) for the purpose of obtaining medical care in a general hospital, the amount which the recipient is obligated to pay DHS the ~~BMHBB~~ for care and maintenance is to be allowed in addition to the \$30.00.



DEPARTMENT OF PUBLIC AID

NOTICE OF ADOPTED AMENDMENTS

- 1) Heading of the Part: Medical Payment
- 2) Code Citation: 89 Ill. Adm. Code 140
- 3) Section Numbers: Adopted Action:  
140.445  
Amendment  
140.474
- 4) Statutory Authority: Section 12-13 of the Illinois Public Aid Code [305 ILCS 5/12-13]
- 5) Effective Date of Amendments: October 1, 2000
- 6) Does this rulemaking contain an automatic repeal date? No
- 7) Do these amendments contain incorporations by reference? No
- 8) A copy of the adopted amendment, including any material incorporated by reference, is on file in the agency's principal office and is available for public inspection.
- 9) Notice of Proposal Published in Illinois Register: July 14, 2000 (24 Ill. Reg. 10058)
- 10) Has JCER issued a Statement of Objection to these amendments? No
- 11) Differences Between Proposal and Final Version:  
Section 140.474  
In subsection (a), "subparagraph" has been changed to "subsection".  
Subsection (a)(3) has been revised to read, "the Department's maximum allowable rate of \$65.25. Beginning with the State fiscal year 2002, the maximum allowable rate may be adjusted annually in consideration of the appropriation of funds by the General Assembly."  
No other changes have been made in the text of the proposed amendments.
- 12) Have all the changes agreed upon by the agency and JCER been made as indicated in the agreements issued by JCER? Yes
- 13) Will these amendments replace emergency amendments currently in effect? Yes
- 14) Are there any other amendments pending on this Part? Yes

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- 4) Clients in a long term facility are allowed deductions from their non-SSI income to meet the needs of their community spouse, dependent family members and dependent children under the age of 21 years who do not reside with the community spouse. Family members include dependent children under the age of 21 years, dependent adult children, dependent parents or dependent siblings of either spouse; who reside with the spouse in the community. To calculate the amount of non-SSI income to be deducted, use the:  
  - A) Community Spouse Maintenance Needs Allowance (as described at Ill. Adm. Code 120.61) if the deduction is for a spouse in the community;
  - B) Family Maintenance Needs Allowance (as described in Ill. Adm. Code 120.61), if the deduction is for dependent family member(s) residing with the community spouse; and
  - C) Temporary Assistance for Needy Families (TANF) AFPE cash grant standard if the deduction is for dependent children under the age of 21 years who do not reside with the community spouse.

(Source: Amended at 24 Ill. Reg. 15075, effective 10/1/2000)

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Section	Proposed Action	Illinois Register Citation
140.11	Amendment	June 30, 2000 (24 Volume Ill. Reg. 8800)
140.12	Amendment	June 30, 2000 (24 Volume Ill. Reg. 8800)
140.21	Amendment	June 30, 2000 (24 Volume Ill. Reg. 8800)
140.494	Amendment	August 4, 2000 (24 Volume Ill. Reg. 115539)
140.502	Amendment	June 30, 2000 (24 Volume Ill. Reg. 8800)
140.503	Amendment	June 30, 2000 (24 Volume Ill. Reg. 8800)
140.505	Amendment	June 30, 2000 (24 Volume Ill. Reg. 8800)
140.506	Amendment	June 30, 2000 (24 Volume Ill. Reg. 8800)
140.700	Amendment	June 30, 2000 (24 Volume Ill. Reg. 8800)

## 15) Summary and Purpose of Amendments:

## Pharmacy Services

These changes to the Department's rules on pharmacy services are being made in response to a drug pricing investigation by the National Association of Medicaid Fraud Units, the U.S. Justice Department, and several states' attorney generals. Investigators focused on 428 NDCs (National Drug Codes) and found that the average wholesale price (AWP) information being provided to First Databank by certain drug manufacturers was significantly inflated. This finding led to an agreement with the drug manufacturers and with First Databank that "true" (real) average wholesale prices are to be provided to state Medicaid programs. Because of this, for drugs that are wholesale priced on the basis of the "true" market wholesale price, the Department must eliminate the discount that is currently applied to wholesale prices under Section 140.445. Continuation of the discounting technique for "true" (real) wholesale prices would result in pharmacies and physicians receiving less reimbursement for drugs, under the Medical Assistance Program, than their actual acquisition costs.

Under the Department's current policies, drug reimbursement is based upon discounted wholesale prices that are reduced by 10 percent for brand name drugs and 12 percent for generic drugs. Applying these discounts to "true" (real) average wholesale prices would result in inadequate reimbursement to providers for prescription drugs and the consequent inability of physicians and pharmacies to provide necessary services to the Department's medical assistance clients. This would force clients into the hospital setting as the only means of continuation of therapy.

The Department anticipates that the use of the actual market average wholesale drug prices and the elimination of the current discounts against these "true" (real) average wholesale prices will result in savings to the Department of approximately \$7 million during fiscal year 2001. Absent these changes, service utilization would shift to costly environments and result in significant spending increases for necessary medical services.

## DEPARTMENT OF PUBLIC AID

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## Home Health Services

The Department is also making changes to Section 140.474 regarding reimbursement levels for home health services that are provided under the Medical Assistance Program. Covered services under the home health program include skilled nursing care, home health aides, speech therapy, occupational therapy and physical therapy. In accordance with Public Act 91-0707, reimbursement levels for such services shall be increased effective July 1, 2000, except for services for children whose care is subsidized by the Illinois Department of Children and Family Services (DCFS). Payments for DCFS subsidized services are negotiated on an individual patient basis but cannot be greater than the agency's usual and customary charge to the general public. These changes are expected to result in a budgetary increase of approximately \$6 million for fiscal year 2001.

## 16) Information and questions regarding these adopted amendments shall be directed to:

Joanne Jones  
Office of the General Counsel, Rules Section  
Illinois Department of Public Aid  
201 South Grand Avenue East, Third Floor  
Springfield, Illinois 62763-0002  
(217) 524-0081

The full text of the adopted amendments begins on the next page:

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140.28	Record Requirements for Medical Providers
140.30	Audits
140.31	Emergency Services Audits
140.32	Prohibition on Participation, and Special Permission for Participation
140.33	Publication of List of Terminated, Suspended or Barred Entities
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AUTHORITY: Implementing and authorized by Articles III, IV, V, VI and 12-13 of the Illinois Public Aid Code [305 ILCS 5/Arts. III, IV, V, VI and 12-13].

SOURCE: Adopted at 3 Ill. Reg. 24, P. 166, effective June 10, 1979; rule repealed and new rule adopted at 6 Ill. Reg. 8374, effective July 6, 1982; emergency amendment at 6 Ill. Reg. 8508, effective July 6, 1982, for a maximum of 150 days; amended at 7 Ill. Reg. 681, effective December 30, 1982; amended at 7 Ill. Reg. 7956, effective July 1, 1983; amended at 7 Ill. Reg. 8308, effective July 1, 1983; amended at 7 Ill. Reg. 8271, effective July 5, 1983; emergency amendment at 7 Ill. Reg. 8354, effective July 5, 1983, for a maximum of 150 days; amended at 7 Ill. Reg. 8540, effective July 15, 1983; amended at 7 Ill. Reg. 9382, effective July 22, 1983; amended at 7 Ill. Reg. 12868, effective September 20, 1983; peremptory amendment at 7 Ill. Reg. 15047, effective October 31, 1983; amended at 7 Ill. Reg. 17356, effective December 21, 1983; amended at 8 Ill. Reg. 254, effective December 21, 1983; emergency amendment at 8 Ill. Reg. 580, effective January 1, 1984, for a maximum of 150 days; codified at 8 Ill. Reg. 2483; amended at 8 Ill. Reg. 3012, effective February 22, 1984; amended at 8 Ill. Reg. 5262, effective April 9, 1984; amended at 8 Ill. Reg. 6785, effective April 27, 1984; amended at 8 Ill. Reg. 6983, effective May 9, 1984; amended at 8 Ill. Reg. 7258, effective May 16, 1984; emergency amendment at 8 Ill. Reg. 7910, effective May 22, 1984, for a maximum of 150 days; amended at 8 Ill. Reg. 7910, effective June 1, 1984; amended at 8 Ill. Reg. 10032, effective June 18, 1984; emergency amendment at 8 Ill. Reg. 10062, effective June 20, 1984, for a maximum of 150 days; amended at 8 Ill. Reg. 13343, effective July 17, 1984; amended at 8 Ill. Reg. 13779, effective July 24, 1984; Sections 140.72 and 140.73 recodified to 89 Ill. Reg. Code 141 at 8 Ill. Reg. 16354; amended (by adding sections being codified with no substantive change) at 8 Ill. Reg. 17899; peremptory amendment at 8 Ill. Reg. 18151, effective September 16, 1984; amended at 8 Ill. Reg. 21629, effective October 19, 1984; peremptory amendment at 8 Ill. Reg. 21677, effective October 24, 1984; amended at 8 Ill. Reg. 22097, effective October 24, 1984; peremptory amendment at 8 Ill. Reg. 22155, effective October 29, 1984; amended at 8 Ill. Reg. 23218, effective November 20, 1984; emergency amendment at 8 Ill. Reg. 23721, effective November 21, 1984, for a maximum of 150 days; amended at 8 Ill. Reg. 25067, effective December 19, 1984; emergency amendment

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at 9 Ill. Reg. 407, effective January 1, 1985, for a maximum of 150 days; amended at 9 Ill. Reg. 2697, effective February 22, 1985; amended at 9 Ill. Reg. 6235, effective April 19, 1985; amended at 9 Ill. Reg. 8677, effective May 28, 1985; amended at 9 Ill. Reg. 9564, effective June 5, 1985; amended at 9 Ill. Reg. 10025, effective June 26, 1985; emergency amendment at 9 Ill. Reg. 11403, effective June 27, 1985, for a maximum of 150 days; amended at 9 Ill. Reg. 11357, effective June 28, 1985; amended at 9 Ill. Reg. 12000, effective July 24, 1985; amended at 9 Ill. Reg. 12306, effective August 5, 1985; amended at 9 Ill. Reg. 13998, effective September 3, 1985; amended at 9 Ill. Reg. 14684, effective September 13, 1985; amended at 9 Ill. Reg. 15503, effective October 4, 1985; amended at 9 Ill. Reg. 16312, effective October 11, 1985; amended at 9 Ill. Reg. 19138, effective December 2, 1985; amended at 9 Ill. Reg. 19737, effective December 9, 1985; amended at 10 Ill. Reg. 238, effective December 27, 1985; emergency amendment at 10 Ill. Reg. 798, effective January 1, 1986, for a maximum of 150 days; amended at 10 Ill. Reg. 672, effective January 6, 1986; amended at 10 Ill. Reg. 1206, effective January 13, 1986; amended at 10 Ill. Reg. 3041, effective January 24, 1986; amended at 10 Ill. Reg. 6981, effective April 16, 1986; amended at 10 Ill. Reg. 7825, effective April 30, 1986; amended at 10 Ill. Reg. 8128, effective May 7, 1986; emergency amendment at 10 Ill. Reg. 8912, effective May 13, 1986, for a maximum of 150 days; amended at 10 Ill. Reg. 11440, effective June 20, 1986; amended at 10 Ill. Reg. 14714, effective August 27, 1986; amended at 10 Ill. Reg. 15211, effective September 12, 1986; emergency amendment at 10 Ill. Reg. 16729, effective September 18, 1986, for a maximum of 150 days; amended at 10 Ill. Reg. 18808, effective October 24, 1986; amended at 10 Ill. Reg. 19742, effective November 12, 1986; amended at 10 Ill. Reg. 21784, effective December 15, 1986; amended at 11 Ill. Reg. 698, effective December 19, 1986; amended at 11 Ill. Reg. 1418, effective December 31, 1986; amended at 11 Ill. Reg. 2323, effective January 16, 1987; amended at 11 Ill. Reg. 4002, effective February 25, 1987; Section 140.71 recodified to 89 Ill. Reg. Code 141 at 11 Ill. Reg. 4302; amended at 11 Ill. Reg. 4303, effective March 6, 1987; amended at 11 Ill. Reg. 7664, effective April 15, 1987; emergency amendment at 11 Ill. Reg. 9342, effective April 20, 1987, for a maximum of 150 days; amended at 11 Ill. Reg. 9169, effective April 28, 1987; amended at 11 Ill. Reg. 10903, effective June 1, 1987; amended at 11 Ill. Reg. 11528, effective June 22, 1987; amended at 11 Ill. Reg. 12011, effective June 30, 1987; amended at 11 Ill. Reg. 12290, effective July 6, 1987; amended at 11 Ill. Reg. 14048, effective August 14, 1987; amended at 11 Ill. Reg. 14771, effective August 25, 1987; amended at 11 Ill. Reg. 16758, effective September 28, 1987; amended at 11 Ill. Reg. 17295, effective September 30, 1987; amended at 11 Ill. Reg. 18696, effective October 27, 1987; amended at 11 Ill. Reg. 20909, effective December 14, 1987; amended at 12 Ill. Reg. 916, effective January 1, 1988, for a maximum of 150 days; amended at 12 Ill. Reg. 1960, effective January 1, 1988; amended at 12 Ill. Reg. 6246, effective March 16, 1988; amended at 12 Ill. Reg. 6728, effective March 22, 1988; Sections 140.900 thru 140.912 and 140-Table H and 140-Table I recodified to 89 Ill. Reg. Code 147.5 thru 147.205 and 147-Table A and 147-Table B at 11 Ill. Reg. 6956; amended at 12 Ill. Reg. 6927, effective April 5, 1988; Sections



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140.940 thru 140.972 reclassified to 89 Ill. Adm. Code 149.5 thru 149.325 at 12 Ill. Reg. 7401; amended at 12 Ill. Reg. 7695, effective April 21, 1988; amended at 12 Ill. Reg. 10497, effective June 3, 1988; amended at 12 Ill. Reg. 10717, effective June 14, 1987; emergency amendment at 12 Ill. Reg. 11868, effective July 1, 1988, for a maximum of 150 days; amended at 12 Ill. Reg. 12509, effective July 15, 1988; amended at 12 Ill. Reg. 14271, effective August 29, 1986; emergency amendment at 12 Ill. Reg. 16924, effective September 28, 1988, for a maximum of 150 days; amended at 12 Ill. Reg. 16738, effective October 5, 1988; amended at 12 Ill. Reg. 17879, effective October 24, 1988; amended at 12 Ill. Reg. 18198, effective November 4, 1988; amended at 12 Ill. Reg. 19396, effective November 6, 1988; amended at 12 Ill. Reg. 19734, effective November 15, 1988; amended at 13 Ill. Reg. 125, effective January 1, 1989; amended at 13 Ill. Reg. 2475, effective February 14, 1989; amended at 13 Ill. Reg. 3069, effective February 28, 1989; amended at 13 Ill. Reg. 3351, effective March 6, 1989; amended at 13 Ill. Reg. 3917, effective March 17, 1989; amended at 13 Ill. Reg. 5115, effective April 3, 1989; amended at 13 Ill. Reg. 5718, effective April 10, 1989; amended at 13 Ill. Reg. 7025, effective April 24, 1989; Sections 140.850 thru 140.896 reclassified to 89 Ill. Adm. Code 146.5 thru 146.225 at 13 Ill. Reg. 7040; amended at 13 Ill. Reg. 7786, effective May 20, 1989; Sections 140.94 thru 140.998 reclassified to 89 Ill. Adm. Code 148.10 thru 148.390 at 13 Ill. Reg. 9572; emergency amendment at 13 Ill. Reg. 10977, effective July 1, 1989, for a maximum of 150 days; emergency expired November 28, 1989; amended at 13 Ill. Reg. 11516, effective July 3, 1989; amended at 13 Ill. Reg. 12119, effective July 7, 1989; Section 140.110 reclassified to 89 Ill. Adm. Code 148.120 at 13 Ill. Reg. 12118; amended at 13 Ill. Reg. 12562, effective July 17, 1989; amended at 13 Ill. Reg. 14391, effective August 31, 1989; emergency amendment at 13 Ill. Reg. 15473, effective September 12, 1989, for a maximum of 150 days; amended at 13 Ill. Reg. 16992, effective October 16, 1989; amended at 14 Ill. Reg. 190, effective December 21, 1989; amended at 14 Ill. Reg. 2564, effective February 9, 1990; emergency amendment at 14 Ill. Reg. 3241, effective February 14, 1990, for a maximum of 150 days; emergency expired July 14, 1990; amended at 14 Ill. Reg. 4543, effective March 12, 1990; emergency amendment at 14 Ill. Reg. 4577, effective March 6, 1990, for a maximum of 150 days; emergency expired August 3, 1990; emergency amendment at 14 Ill. Reg. 5575, effective April 1, 1990, for a maximum of 150 days; emergency expired April 3, 1990; emergency amendment at 14 Ill. Reg. 5865, effective April 3, 1990, for a maximum of 150 days; amended at 14 Ill. Reg. 7249, effective April 27, 1990; emergency amendment at 14 Ill. Reg. 7249, effective April 27, 1990; emergency amendment at 14 Ill. Reg. 10062, effective June 12, 1990; amended at 14 Ill. Reg. 10409, effective June 19, 1990; emergency amendment at 14 Ill. Reg. 12082, effective August 6, 1990; emergency amendment at 14 Ill. Reg. 13262, effective August 6, 1990, for a maximum of 150 days; amended at 14 Ill. Reg. 14184, effective August 16, 1990, for a maximum of 150 days; amended at 14 Ill. Reg. 14570, effective August 22, 1990, for a maximum of 150 days; amended at 14 Ill. Reg. 14876, effective August 31, 1990; amended at 14 Ill. Reg. 15366, effective September 12, 1990; amended at 14 Ill. Reg. 15981, effective September 21, 1990; amended at 14 Ill. Reg. 17279, effective October 12, 1990; amended at 14 Ill. Reg.

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18057, effective October 22, 1990; amended at 14 Ill. Reg. 18508, effective October 30, 1990; amended at 14 Ill. Reg. 18813, effective November 6, 1990; amended at 14 Ill. Reg. 20478, effective December 7, 1990; amended at 14 Ill. Reg. 20729, effective December 12, 1990; amended at 15 Ill. Reg. 298, effective December 28, 1990; emergency amendment at 15 Ill. Reg. 592, effective January 1, 1991, for a maximum of 150 days; amended at 15 Ill. Reg. 1051, effective January 18, 1991; Section 140.569 withdrawn at 15 Ill. Reg. 1174; amended at 15 Ill. Reg. 6220, effective April 18, 1991; amended at 15 Ill. Reg. 6534, effective April 30, 1991; amended at 15 Ill. Reg. 8264, effective May 23, 1991; amended at 15 Ill. Reg. 8972, effective June 17, 1991; amended at 15 Ill. Reg. 10114, effective June 21, 1991; amended at 15 Ill. Reg. 10466, effective July 1, 1991; amended at 15 Ill. Reg. 11176, effective August 1, 1991; emergency amendment at 15 Ill. Reg. 11515, effective July 25, 1991, for a maximum of 150 days; emergency expired December 22, 1991; emergency amendment at 15 Ill. Reg. 12919, effective August 15, 1991, for a maximum of 150 days; emergency expired January 12, 1992; emergency amendment at 15 Ill. Reg. 16366, effective October 22, 1991, for a maximum of 150 days; amended at 15 Ill. Reg. 17318, effective November 18, 1991; amended at 15 Ill. Reg. 17733, effective November 22, 1991; emergency amendment at 16 Ill. Reg. 300, effective December 20, 1991, for a maximum of 150 days; amended at 16 Ill. Reg. 174, effective December 24, 1991; amended at 16 Ill. Reg. 1877, effective January 24, 1992; amended at 16 Ill. Reg. 3552, effective February 28, 1992; amended at 16 Ill. Reg. 4006, effective March 6, 1992; amended at 16 Ill. Reg. 6408, effective March 20, 1992; amended at 16 Ill. Reg. 6849, effective April 7, 1992; amended at 16 Ill. Reg. 7017, effective April 17, 1992; amended at 16 Ill. Reg. 10050, effective June 5, 1992; amended at 16 Ill. Reg. 11174, effective June 26, 1992; expedited correction at 16 Ill. Reg. 11348, effective March 20, 1992; emergency amendment at 16 Ill. Reg. 11947, effective July 10, 1992, for a maximum of 150 days; amended at 16 Ill. Reg. 12186, effective July 24, 1992; emergency amendment at 16 Ill. Reg. 13337, effective August 14, 1992, for a maximum of 150 days; emergency amendment at 16 Ill. Reg. 15109, effective September 21, 1992, for a maximum of 150 days; amended at 16 Ill. Reg. 15561, effective September 30, 1992; amended at 16 Ill. Reg. 17302, effective November 2, 1992; emergency amendment at 16 Ill. Reg. 18097, effective November 17, 1992, for a maximum of 150 days; amended at 16 Ill. Reg. 19146, effective December 1, 1992; amended at 16 Ill. Reg. 19879, effective December 13, 1992; amended at 17 Ill. Reg. 837, effective January 11, 1993; amended at 17 Ill. Reg. 1112, effective January 15, 1993; amended at 17 Ill. Reg. 2290, effective February 15, 1993; amended at 17 Ill. Reg. 2951, effective February 17, 1993; amended at 17 Ill. Reg. 6196, effective April 5, effective February 19, 1993; amended at 17 Ill. Reg. 6839, effective April 21, 1993; amended at 17 Ill. Reg. 6839, expedited correction at 17 Ill. Reg. 11111, Reg. 7004, effective May 17, 1993; expedited correction at 17 Ill. Reg. 7078, effective December 1, 1992; emergency amendment at 17 Ill. Reg. 11201, effective July 1, 1993, for a maximum of 150 days; emergency amendment at 17 Ill. Reg. 15622, effective September 2, 1993, for a maximum of 150 days; emergency amendment at 17 Ill. Reg. 18152, effective October 1, 1993, for a maximum of 150 days; amended at 17 Ill. Reg. 18571, effective October 8, 1993; emergency amendment at 17 Ill. Reg. 18611, effective October 1, 1993, for a



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maximum of 150 days; emergency amendment suspended effective October 12, 1993; amended at 17 Ill. Reg. 20999, effective November 24, 1993; emergency amendment repealed at 17 Ill. Reg. 22583, effective December 20, 1993; amended at 18 Ill. Reg. 3620, effective February 28, 1994; amended at 18 Ill. Reg. 4250, effective March 4, 1994; amended at 18 Ill. Reg. 5951, effective April 1, 1994; emergency amendment at 18 Ill. Reg. 10922, effective July 1, 1994, for a maximum of 150 days; emergency amendment suspended, effective November 15, 1994; emergency amendment repealed at 19 Ill. Reg. 5839, effective April 4, 1995; amended at 18 Ill. Reg. 11244, effective July 1, 1994; amended at 18 Ill. Reg. 14126, effective August 29, 1994; amended at 18 Ill. Reg. 16675, effective November 1, 1994; amended at 19 Ill. Reg. 18059, effective December 19, 1994; amended at 19 Ill. Reg. 1082, effective January 20, 1995; amended at 19 Ill. Reg. 2933, effective March 1, 1995; emergency amendment at 19 Ill. Reg. 3529, effective March 1, 1995, for a maximum of 150 days; amended at 19 Ill. Reg. 5663, effective April 1, 1995; amended at 19 Ill. Reg. 7919, effective June 5, 1995; emergency amendment at 19 Ill. Reg. 8455, effective June 9, 1995, for a maximum of 150 days; emergency amendment at 19 Ill. Reg. 9297, effective July 1, 1995, for a maximum of 150 days; emergency amendment at 19 Ill. Reg. 10252, effective July 1, 1995, for a maximum of 150 days; amended at 19 Ill. Reg. 13019, effective September 5, 1995; amended at 19 Ill. Reg. 14440, effective September 29, 1995; emergency amendment at 19 Ill. Reg. 14833, effective October 6, 1995, for a maximum of 150 days; amended at 19 Ill. Reg. 15441, effective October 26, 1995; amended at 19 Ill. Reg. 15692, effective November 6, 1995; amended at 19 Ill. Reg. 16677, effective November 28, 1995; amended at 20 Ill. Reg. 1210, effective December 29, 1995; amended at 20 Ill. Reg. 4345, effective March 4, 1996; amended at 20 Ill. Reg. 5858, effective April 5, 1996; amended at 20 Ill. Reg. 6929, effective May 6, 1996; amended at 20 Ill. Reg. 7922, effective May 31, 1996; amended at 20 Ill. Reg. 9081, effective June 28, 1996; emergency amendment at 20 Ill. Reg. 9312, effective July 1, 1996, for a maximum of 150 days; amended at 20 Ill. Reg. 11332, effective August 1, 1996; amended at 20 Ill. Reg. 14845, effective October 31, 1996; emergency amendment at 21 Ill. Reg. 705, effective December 31, 1996, for a maximum of 150 days; emergency amendment at 21 Ill. Reg. 3734, effective March 5, 1997, for a maximum of 150 days; amended at 21 Ill. Reg. 4777, effective April 2, 1997; amended at 21 Ill. Reg. 6899, effective May 23, 1997; amended at 21 Ill. Reg. 9763, effective July 15, 1997; amended at 21 Ill. Reg. 11589, effective August 1, 1997; emergency amendment at 21 Ill. Reg. 13857, effective October 1, 1997, for a maximum of 150 days; amended at 22 Ill. Reg. 1416, effective December 29, 1997; amended at 22 Ill. Reg. 4412, effective February 27, 1998; amended at 22 Ill. Reg. 7024, effective April 1, 1998; amended at 22 Ill. Reg. 10606, effective June 1, 1998; emergency amendment at 22 Ill. Reg. 13117, effective July 1, 1998, for a maximum of 150 days; amended at 22 Ill. Reg. 16302, effective August 28, 1998; amended at 22 Ill. Reg. 18979, effective September 30, 1998; amended at 22 Ill. Reg. 19898, effective October 30, 1998; emergency amendment at 22 Ill. Reg. 22108, effective December 1, 1998, for a maximum of 150 days; emergency expired April 29, 1999; amended at 23 Ill. Reg. 5796, effective April 30, 1999; amended at 23 Ill. Reg. 7122, effective June 1, 1999; emergency amendment at 23 Ill. Reg. 8236, effective July 1, 1999, for a maximum of 150 days; amended at 23

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Ill. Reg. 9874, effective August 3, 1999; amended at 23 Ill. Reg. 12697, effective October 1, 1999; amended at 23 Ill. Reg. 13646, effective November 1, 1999; amended at 23 Ill. Reg. 14567, effective December 1, 1999; amended at 24 Ill. Reg. 661, effective January 3, 2000; amended at 24 Ill. Reg. 10277, effective July 1, 2000; emergency amendment at 24 Ill. Reg. 10436, effective July 1, 2000, for a maximum of 150 days; amended at 24 Ill. Reg. 15086, effective 11/1/2000.

## SUBPART D: PAYMENT FOR NON-INSTITUTIONAL SERVICES

## Section 140.445 Legend Prescription Items (Not Compounded)

a) For legend (prescription) drugs, the Department shall pay the lower of:

- a) the pharmacy's prevailing charge to the general public; or
  - b) the Department's maximum price plus the established dispensing fee.
- 1) For generic drugs, the Department's maximum price is calculated as the lower of:

- a) the pharmacy's prevailing charge to the general public; or
- b) the average wholesale price minus 12 percent plus the established dispensing fee; or
- c) the Federal Upper Limit for drugs that have been evaluated as therapeutically equivalent in the Food and Drug Administration's publication entitled Approved Drug Products with Therapeutic Equivalence Evaluations, plus the established dispensing fee; or
- d) the State Upper Limit for drugs listed in the Illinois Formulary for the Drug Product Selection Program and not having an established Federal Upper Limit at the time of listing plus the established dispensing fee; or
- e) the average wholesale price for drugs where that price is based upon the actual market wholesale price plus the established dispensing fee.

2) For brand name drugs, the Department's maximum price is calculated as the lower of:

- a) the average wholesale price minus ten percent plus the established dispensing fee; or
- b) the average wholesale price for drugs where that price is based upon the actual market wholesale price plus the established dispensing fee.

(Source: Amended at 24 Ill. Reg. 15086, effective 11/1/2000)

## Section 140.474 Payment for Home Health Services

- a) Except for subsection (b) of this Section, home health agencies shall be paid an all inclusive, per visit rate which shall be the lowest of:

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- 1) the agency's usual and customary charge for the service;
  - 2) the agency's Medicare rate; or
  - 3) the Department's allowable rate of \$65.25. Beginning with the State fiscal year 2002, the maximum allowable rate may be adjusted annually in consideration of the appropriation of funds by the General Assembly, a statewide flat-rate based on the upper limit established by the Department at the 90th percentile of approved Medicare rates for home health agencies in Illinois.
- b) Payment for services for children whose care is subsidized by the Illinois Department of Children and Family Services shall be negotiated on an individual patient basis but shall be no greater than the agency's usual and customary charge to the general public.
- c) Payment to self-employed registered nurses providing in-home nursing services is made at the community rate for such services as determined for each case at the time prior approval is given.
- d) Payment to independent therapists and community health agencies shall be at the provider's usual and customary charge, not to exceed the maximum established by the Department.

(Source: Amended at 24 Ill. Reg. 15086, effective 10/1/2000)

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## NOTICE OF ADOPTED AMENDMENTS

- 1) Heading of the Part: Retailers' Occupation Tax

- 2) Code Citation: 86 Ill. Adm. Code 130

- 3) 

Section Numbers:	Adopted Action:
130.101	Amendment
130.110	Amendment
130.111	Amendment
130.120	Amendment
130.201	Amendment
130.205	Amendment
130.215	Amendment
130.225	Amendment
130.225	New Section
130.305	Amendment
130.315	Amendment
130.320	Amendment
130.321	Amendment
130.330	Amendment
130.331	Amendment
130.335	Amendment
130.345	Amendment
130.350	Amendment
130.351	Amendment
130.401	Amendment
130.410	Amendment
130.415	Amendment
130.425	Amendment
130.435	Amendment
130.445	Amendment
130.535	Amendment
130.540	Amendment
130.701	Amendment
130.705	Amendment
130.720	Amendment
130.735	Amendment
130.745	Amendment
130.801	Amendment
130.805	Amendment
130.810	Amendment
130.815	Amendment
130.901	Amendment
130.905	Amendment
130.910	Amendment
130.1001	Amendment
130.1201	Amendment
130.1305	Amendment
130.1401	Amendment

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130.1405 Amendment  
 130.1415 Amendment  
 130.1501 Amendment  
 130.1515 Amendment  
 130.1701 Amendment  
 130.1801 Amendment  
 130.1901 Amendment  
 130.1910 Amendment  
 130.1915 Amendment  
 130.1925 Amendment  
 130.1930 Amendment  
 130.1935 Amendment  
 130.1940 Amendment  
 130.1960 Amendment  
 130.1965 Amendment  
 130.1971 New Section  
 130.1975 Amendment  
 130.1980 Amendment  
 130.2000 Amendment  
 130.2005 Amendment  
 130.2009 New Section  
 130.2010 Amendment  
 130.2015 Amendment  
 130.2020 Amendment  
 130.2035 Amendment  
 130.2045 Amendment  
 130.2055 Amendment  
 130.2060 Amendment  
 130.2065 Repeal  
 130.2070 Amendment  
 130.2075 Amendment  
 130.2085 Amendment  
 130.2100 Amendment  
 130.2115 Amendment  
 130.2130 Amendment  
 130.2140 Amendment  
 130.2145 Amendment  
 130.2156 Amendment  
 130.2160 Amendment  
 130.2165 Amendment  
 130.2170 Amendment  
 ILLUSTRATION A

- 4) Statutory Authority: 35 ILCS 120  
 5) Effective Date of Amendments: October 2, 2000  
 6) Does this rulemaking contain an automatic repeal date? No

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- 7) Does this amendment contain incorporations by reference? No  
 8) A copy of the adopted amendment, including any material incorporated by reference, is on file in the agency's principal office and is available for public inspection.  
 9) Notice of Proposal Published in Illinois Register: February 25, 2000, 24 Ill. Reg. 3128; May 19, 2000, 24 Ill. Reg. 7470 (NOTE: Both rulemakings have been consolidated in these adopted rules.)  
 10) Has JCAR issued a Statement of Objections to these Amendments? No  
 11) Differences between proposal and final version: Nonsubstantive technical changes suggested by the Joint Committee on Administrative Rules have been incorporated. Also, lines 7820-7897 (Section 130.2105, "Sellers of Newspapers, Magazines, Books, Sheet Music and Phonograph Records, and Their Suppliers") have been deleted to allow the Department to further examine these provisions. In addition, the rulemaking proposed May 19, 2000 at 24 Ill. Reg. 7470 (Sections 130.120 and 130.1960) has been consolidated with and adopted as part of these regulations. Nonsubstantive technical changes suggested by the Joint Committee on Administrative Rules in regard to those proposed rules have been incorporated also.  
 12) Have all the changes agreed upon by the agency and JCAR been made as indicated in the agreement letter issued by JCAR? Yes  
 13) Will this amendment replace an emergency amendment currently in effect? No  
 14) Are there any amendments pending on this Part? Yes
- | Section Numbers     | Proposed Action | IL Register Citation         |
|---------------------|-----------------|------------------------------|
| 130.330 Amendment   | Amendment       | 05/26/00, 24 Ill. Reg. 7617  |
| 130.101 Amendment   | Amendment       | 07/28/00, 24 Ill. Reg. 11245 |
| 130.551 Amendment   | Amendment       | 07/28/00, 24 Ill. Reg. 11245 |
| 130.120 Amendment   | Amendment       | 08/04/00, 24 Ill. Reg. 11599 |
| 130.1960 Amendment  | Amendment       | 08/04/00, 24 Ill. Reg. 11599 |
| 130.332 New Section | New Section     | 08/04/00, 24 Ill. Reg. 11599 |
| 130.605 Amendment   | Amendment       | 09/08/00, 24 Ill. Reg. 13617 |

- 15) Summary and Purpose of Amendments: These proposed regulations have been submitted as part of the regulatory review project of the Governor's Office of Performance Review. They generally amend the regulations to reflect statutory changes or decisional law, update statutory cites, and delete obsolete regulations. The amendments also seek to clarify existing rules by providing relevant examples and cross-references. Examples of

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amendments stemming from statutory changes include Section 130.320, which contains the new gasoline tax rate enacted by P.A. 90-605; Section 130.321, which has been amended to reflect the expanded fuel exemption per P.A. 88-547; Section 130.331, which adds the graphic arts manufacturing purchase credit per P.A. 89-531; Section 130.330 and 130.345, which both reflect the deletion of the \$250 purchase requirement for the coal and oil exploration exemption per P.A. 89-495 and 89-496, respectively; Section 130.701, which reflects technical changes regarding delinquent returns and certificate of registration renewals per P.A. 90-491; and Section 130.1940, which has been amended to reflect the provisions of P.A. 88-420 governing installation of voice, data, video, security and telecommunications systems. Examples of changes made to reflect decisional law include Section 130.2015 (Richards Tire Co. v. Zehnder, 295 Ill.App.3d 298); Section 130.2010 (Telco Leasing v. Alphin, 63 Ill.2d 305); Section 130.1401 and Section 130.1405 (Rock Island Tobacco v. Department of Revenue, 87 Ill.App.3d 476). The Department's regulation governing taxation of software (Section 130.1935) has been amended to reflect the criteria used to identify a nontaxable license of software. Section 130.2010 has been amended to explain the manner in which digital photography products are taxed, and Section 130.1960 has been amended to reflect the manner in which bad debt is handled. Regulations which refer to the Service Occupations Tax have been updated to reflect new Service Occupations Tax provisions and to cross-reference the most recent Service Occupations Tax regulations. New regulations have also been added. One such regulation, Section 130.225, explains the Department's treatment of drop shipments. Another regulation, Section 130.1971, explains that retail sales of pets and other animals are subject to Retailers' Occupation Tax. 130.ILLUSTRATION A has been amended to reflect changes in the exemption cards issued by the U.S. Department of State. Consolidation of the rulesmaking first proposed at 24 Ill. Reg. 7470 (May 19, 2000) incorporates changes in Section 130.120 stemming from P.A. 90-0042, and adds another (New Regulation Section 130.2009), in response to the provisions of P.A. 91-637.

16) Information and questions regarding this adopted amendment shall be directed to:

Jerilynn Gorden  
Senior Counsel  
Illinois Department of Revenue  
Legal Services Office  
101 West Jefferson  
Springfield, Illinois 62794  
Phone: (217) 782-6996

The full text of the adopted amendment begins on the next page:

## DEPARTMENT OF REVENUE

## NOTICE OF ADOPTED AMENDMENTS

TITLE 86: REVENUE  
CHAPTER I: DEPARTMENT OF REVENUE

## PART 130

## RETAILERS' OCCUPATION TAX

## SUBPART A: NATURE OF TAX

Section  
130.101  
130.105  
130.110  
130.111  
130.115  
130.120

Character and Rate of Tax  
Responsibility of Trustees, Receivers, Executors or Administrators  
Occasional Sales  
Sale of Used Motor Vehicles by Leasing or Rental Business  
Habitual Sales  
Nontaxable Transactions

## SUBPART B: SALE AT RETAIL

Section

130.201  
130.205  
130.210  
130.215  
130.220  
130.225

The Test of a Sale at Retail  
Sales for Transfer Incident to Service  
Sales of Tangible Personal Property to Purchasers for Resale  
Further Illustrations of Sales for Use or Consumption Versus Sales for Resale  
Sales to Lessors of Tangible Personal Property  
Drop Shipments

## SUBPART C: CERTAIN STATUTORY EXEMPTIONS

Section

130.305  
130.310  
130.315  
130.320  
130.321  
130.325  
130.330  
130.331  
130.335  
130.340  
130.345  
130.350  
130.351

Farm Machinery and Equipment  
Food, Drugs, Medicines and Medical Appliances  
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## ILLUSTRATION A Examples of Tax Exemption Cards

AUTHORITY: Implementing the Illinois Retailers' Occupation Tax Act [35 ICS 120] and authorized by Section 2505-25 of the Civil Administrative Code of Illinois [20 ICS 2505/2505-25].

SOURCE: Adopted July 1, 1933; amended at 2 Ill. Reg. 50, p. 71, effective December 10, 1978; amended at 3 Ill. Reg. 12, p. 4, effective March 19, 1979; amended at 3 Ill. Reg. 13, pp. 93 and 95, effective March 25, 1979; amended at 3 Ill. Reg. 23, p. 164, effective June 3, 1979; amended at 3 Ill. Reg. 25, p. 229, effective June 17, 1979; amended at 3 Ill. Reg. 44, p. 193, effective October 19, 1979; amended at 3 Ill. Reg. 46, p. 52, effective November 2, 1979; amended at 4 Ill. Reg. 24, pp. 520, 539, 564 and 571, effective June 1, 1980;

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amended at 5 Ill. Reg. 818, effective January 2, 1981; amended at 5 Ill. Reg. 3014, effective March 11, 1981; amended at 5 Ill. Reg. 12782, effective November 2, 1981; amended at 6 Ill. Reg. 2860, effective March 3, 1982; amended at 6 Ill. Reg. 6780, effective May 24, 1982; codified at 6 Ill. Reg. 8229; recodified at 6 Ill. Reg. 9999; amended at 6 Ill. Reg. 15225, effective December 3, 1982; amended at 7 Ill. Reg. 7990, effective June 15, 1983; amended at 8 Ill. Reg. 5319, effective April 11, 1984; amended at 8 Ill. Reg. 19062, effective September 26, 1984; amended at 10 Ill. Reg. 1937, effective January 10, 1986; amended at 10 Ill. Reg. 12067, effective July 1, 1986; amended at 10 Ill. Reg. 19538, effective November 5, 1986; amended at 10 Ill. Reg. 19772, effective November 5, 1986; amended at 11 Ill. Reg. 4325, effective March 2, 1987; amended at 11 Ill. Reg. 6252, effective March 20, 1987; amended at 11 Ill. Reg. 18284, effective October 27, 1987; amended at 11 Ill. Reg. 18767, effective October 28, 1987; amended at 11 Ill. Reg. 19138, effective October 29, 1987; amended at 11 Ill. Reg. 19696, effective November 23, 1987; amended at 12 Ill. Reg. 5652, effective March 15, 1988; emergency amendment at 12 Ill. Reg. 14401, effective September 1, 1988, for a maximum of 150 days, modified in response to an objection of the Joint Committee on Administrative Rules at 12 Ill. Reg. 19331, effective November 4, 1988, not to exceed the 150 day time limit of the original rulemaking; emergency expired January 29, 1989; amended at 13 Ill. Reg. 11824, effective June 29, 1989; amended at 14 Ill. Reg. 241, effective December 21, 1989; amended at 14 Ill. Reg. 872, effective January 1, 1990; amended at 14 Ill. Reg. 15463, effective September 10, 1990; amended at 14 Ill. Reg. 16028, effective September 18, 1990; amended at 15 Ill. Reg. 6621, effective April 17, 1991; amended at 15 Ill. Reg. 13542, effective August 30, 1991; amended at 15 Ill. Reg. 15757, effective October 15, 1991; amended at 16 Ill. Reg. 1642, effective January 13, 1992; amended at 17 Ill. Reg. 860, effective January 11, 1993; amended at 17 Ill. Reg. 18142, effective October 4, 1993; amended at 17 Ill. Reg. 19651, effective November 2, 1993; amended at 18 Ill. Reg. 1537, effective January 13, 1994; amended at 18 Ill. Reg. 16866, effective November 7, 1994; amended at 19 Ill. Reg. 13446, effective September 12, 1995; amended at 19 Ill. Reg. 13568, effective September 11, 1995; amended at 20 Ill. Reg. 4428, effective March 4, 1996; amended at 20 Ill. Reg. 5366, effective March 26, 1996; amended at 20 Ill. Reg. 6991, effective May 7, 1996; amended at 20 Ill. Reg. 9116, effective July 2, 1996; amended at 20 Ill. Reg. 15763, effective December 4, 1996; expedited correction at 21 Ill. Reg. 4032, effective December 2, 1996; amended at 20 Ill. Reg. 16200, effective December 16, 1996; amended at 21 Ill. Reg. 12211, effective August 26, 1997; amended at 22 Ill. Reg. 3097, effective January 27, 1998; amended at 22 Ill. Reg. 11874, effective June 29, 1998; amended at 22 Ill. Reg. 19919, effective October 28, 1998; amended at 22 Ill. Reg. 21644, effective November 25, 1998; amended at 23 Ill. Reg. 9526, effective July 29, 1999; amended at 23 Ill. Reg. 9898, effective August 9, 1999; amended at 24 Ill. Reg. 10713, effective July 7, 2000; emergency amendment at 24 Ill. Reg. 11313, effective July 12, 2000, for a maximum of 150 days; amended at 24 Ill. Reg. ~~15104~~.

July 19, 2000

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## SUBPART A: NATURE OF TAX

## Section 130.101 Character and Rate of Tax

The Retailers' Occupation Tax Act (the "Act") [35 ILCS 120] ~~4111-Rev---~~ ~~1989--ch--129--para--440--et--seq--~~ imposes a tax upon persons engaged in this State in the business of selling tangible personal property to purchasers for use or consumption. The tax is measured by the seller's gross receipts from such sales made in the course of such business. (For further information concerning "Gross Receipts", see Subpart D of this Part.)

## a) How to Determine Effective Rate

1) For the purposes of the Retailers' Occupation Tax Act, any tax liability incurred in respect to a sale of tangible personal property made in the regular course of business shall be computed by applying, to the gross receipts from such sale, the tax rate in effect as of the date of delivery of such property, provided that if delivery occurs after the tax rate changes, in a transaction in which receipts were received before the date of the rate change and tax was paid on such receipts when received by the seller in accordance with Section 130.430 of this Part at the rate which was in effect when the seller received such receipts, no additional tax will be due or credit allowed because of the delivery of the property occurring after the rate changes.

2) Furthermore, in the case of sales of building materials to real estate improvement construction contractors for use in performing construction contracts for third persons, if such property is delivered to the contractor after the effective date of a rate increase but will be used in performing a binding construction contract which was entered into before the effective date of the increase and under which the contractor is legally unable to shift the burden of the tax rate increase to his customer, the applicable tax rate will be the rate which was in effect before the effective date of the rate increase. Before a supplier may deliver materials to a construction contractor after the effective date of a tax rate increase at the rate which was in effect prior thereto, the purchasing contractor must give such supplier a written, signed certification stating that specifically described materials are being purchased for use in performing a binding contract which was entered into before the effective date of the rate increase (specifying such date) and under which the contractor is legally unable to shift the burden of the tax rate increase to his customer, identifying the construction contract in question by its date and by naming the contractor's construction work involved, and by giving the location on the job site where the construction contract is being performed or is to be performed.

## b) Tax Rate in Effect

The effective rate from January 1, 1985, through December 31, 1989, is

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## 58. On and after January 1, 1990, the effective rate is 6.25%.

## c) Effective Date of New Taxes

When something that has been exempted becomes taxable as to sales that are made on and after some particular date, the date of sale for this purpose shall be deemed to be the date of the delivery of the property. This is true even if such delivery is made under a contract that was entered into before the effective date of the new tax.

## d) Relation of Retailers' Occupation Tax to Use Tax

The Retailers' Occupation Tax is an occupation tax whose legal incidence is on the seller, rather than on the purchaser. However, with the enactment of the Use Tax Act in 1955 [35 ILCS 105] ~~4111-Rev---~~ ~~1989--ch--129--para--440--et--seq--~~, the retailer became a tax collector under that Act and is required to comply with the bracket systems or tax collection schedules prescribed in the Department's Use Tax Regulations for the collection of the Use Tax by retailers from users. There no longer is any occasion for the retailer to shift the burden of the Retailers' Occupation Tax since he will reimburse himself for his Retailers' Occupation Tax liability by collecting the Use Tax from his customers.

(Source: Amended ~~as~~ ~~1989-1-1-2000~~ 24 Ill. Reg. 15104, effective 1989-1-1-2000)

## Section 130.110 Occasional Sales

a) Since the Act does not impose a tax upon persons who are not engaged in the business of selling tangible personal property, persons who make isolated or occasional sales thereof do not incur tax liability. For example, if a retailer sells tangible personal property, such as machinery or other capital assets, which he has used in his business and no longer needs, and which he does not otherwise engage in selling, he does not incur Retailers' Occupation Tax liability when selling such tangible personal property even if the sales are at retail and even if he may be required to make a considerable number of such sales in order to dispose of such tangible personal property, because such sales are isolated or occasional and do not constitute a business of selling tangible personal property at retail.

c) However, construction contractors and real estate developers are not considered to be isolated or occasional sellers of tangible personal property to the extent noted in Subsections (c) and (d) of Section 130.110(c) and (d) of this Part.

d) Where persons engage primarily in the business of selling tangible personal property other than for use or consumption (such as the business of selling tangible personal property primarily to purchasers for resale), the mere fact that their sales for use or consumption may comprise but a small fraction of their total sales does not make the retail sales isolated or occasional. The vendor is liable for tax



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- e) measured by his gross receipts from such retail sales.  
 Redding sale/leaseback situations, typically customer A purchases equipment from retailer B, and then sells it to lessor C who leases the equipment back to customer A. Customer A has paid tax when purchasing the equipment in the first transaction under a taxable retail sale and the second transaction where customer A sells the equipment to lessor C is a nontaxable occasional sale so long as A is not otherwise in the business of selling like-kind property.

(Source: Amended at 24 Ill. Reg. 15104, effective \_\_\_\_\_.)

## Section 130.111 Sale of Used Motor Vehicles by Leasing or Rental Business

- a) Any person engaged in the business of leasing or renting motor vehicles to others and who, in connection therewith, sells any used motor vehicle ~~passenger-car~~ ~~as defined in Section 1-157 of the Illinois Vehicle Code~~ ~~eff. Rev. Stat. 1965, ch. 95-1/27, Par. 1-1577~~ to a purchaser or lessor for use and not for resale is a retailer selling tangible personal property at retail to the extent of the value of the vehicle sold.
- b) For purposes of this Section, "motor vehicle" has the meaning prescribed in Section 1-157 of the Illinois Vehicle Code [625 ILCS 5/1-157]. "Motor vehicle" means a motor vehicle of the First Division, including a multipurpose passenger vehicle that is designed for carrying not more than 10 persons.

(Source: Amended at 24 Ill. Reg. 15104, effective \_\_\_\_\_.)

## Section 130.120 Nontaxable Transactions

The tax does not apply to receipts from sales:

- a) of intangible personal property, such as shares of stocks, bonds, evidences of interest in property, corporate or other franchises and evidences of debt;
- b) of real property, such as lands and buildings that are permanently attached to the land;
- c) of tangible personal property for purposes of resale in any form as tangible personal property, provided that the purchaser (except in the case of an out-of-State purchaser who will always resell and deliver the property to his customers outside Illinois) has an active registration number or active resale number from the Department and gives such number to the vendor in connection with certifying to the vendor that the sale to such purchaser is nontaxable on the ground of being a sale for resale (see Subparts B and N of this Part);
- d) of personal services, where rendered as such (see various rules relating to particular service occupations); however, for information

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- concerning the tax on persons engaged in the business of making sales of service, see the Regulations pertaining to the Service Occupation Tax Act (86 Ill. Adm. Code 140);
- e) which are within the protection of the Commerce Clause of the Constitution of the United States (see Subpart F of this Part);
- f) which are isolated or occasional (see Section 130.110 of this Subpart);
- g) of newspapers and magazines (see Section 130.2105 of this Part);
- h) which are made to any corporation, society, association, foundation or institution organized and operated exclusively for charitable, religious or educational purposes, or any not-for-profit corporation, society, association, foundation, institution or organization which has no compensated officers or employees and which is organized and operated primarily for the recreation of persons 55 years of age or older. A limited liability company may qualify for the exemption under this subsection only if the limited liability company is organized and operated exclusively for educational purposes (see Section 130.2005 of this Part);
- i) which are made to any governmental body (see Section 130.2080 of this Part);
- j) of pollution control facilities (see Section 130.335 of this Part);
- k) of fuel consumed or used in the operation of ships, barges or vessels which are used primarily in or for the transportation of property or the conveyance of persons for hire on rivers bordering on this State if such fuel is delivered by the seller to the purchaser's barge, ship or vessel while it is afloat upon such bordering river (see Section 130.3.5 of this Part);
- l) of tangible personal property to interstate carriers for hire for use as rolling stock moving in interstate commerce (see Section 130.340 of this Part);
- m) of a motor vehicle in this State to a nonresident even though such motor vehicle is delivered to such nonresident in this State, if such motor vehicle is not to be titled in this State, and if a driveway decal permit is issued to such motor vehicle as provided in Section 3-603 of the Illinois Vehicle Code [625 ILCS 5/3-603], or if the nonresident purchaser has vehicle registration plates to transfer to the motor vehicle upon returning to his home state;
- n) of merchandise in bulk when sold from a vending machine for 1¢ (see Section 130.2135 of this Part);
- o) of food and beverages by a person who is the recipient of a grant or contract under title VII of the Older Americans Act of 1965 ("Title 42, USC 3021) and serves meals to participants in the Federal Nutrition Program for the Elderly in return for contributions established in amount by the individual participant pursuant to a schedule of suggested fees as provided for in the Federal Act;
- p) of farm chemicals (see Section 130.1955 of this Part);
- q) of manufacturing machinery and equipment that qualifies for exemption under provisions of Section 130.330 of this Part;

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- r) of services included in gross receipts for purposes of the Retailers' Occupation Tax and which are designated mandatory service charges by vendors of meals to the extent provided that all of the proceeds of the service charge are in fact turned over to the employees who would normally have received tips had the service charge policy not been introduced. Service charges which are used to fund or pay wages, labor costs, employee benefits or employer costs of doing business are taxable gross receipts;
- s) of any petroleum product, if the seller is prohibited by federal law from charging tax to the purchaser.
- 1) For example, federal law prohibits sellers from charging tax to Amtrak when it purchases petroleum products. However, federal law does not relieve the seller of Retailers' Occupation Tax liability in these transactions. For that reason, the exemption set out in this subsection is necessary to relieve the seller of Retailers' Occupation Tax liability when making sales of petroleum products to Amtrak.
- 2) The nontaxable transaction set out above is also applicable to local Retailers' Occupation Taxes imposed by municipalities, counties, the Regional Transportation Authority and Metro East Mass Transit District;
- t) of farm machinery and equipment, both new and used including that manufactured on special order, certified by the purchaser to be used primarily for production agriculture, or state or federal agricultural programs, including individual replacement parts for the machinery and equipment and including machinery and equipment purchased for lease (see Section 130.305);
- u) of distillation machinery and equipment, sold as a unit or kit, certified by the user to be used only for the production of ethyl alcohol that will be used for consumption as a motor fuel or as a component of motor fuel for personal use of the user and not subject to sale or resale;
- v) of graphic arts machinery and equipment, including repair and replacement parts (see Section 130.325);
- w) a motor vehicle of the first division, a motor vehicle of the second division that is a self-contained motor vehicle designed or permanently converted to provide living quarters for recreational, camping, or travel use, with direct walk through access to the living quarters from the driver's seat, or a motor vehicle of the second division that is of the van configuration designed for the transportation of not less than 7 nor more than 16 passengers, as defined in Section 1-146 of the Illinois Vehicle Code that is used for automobile renting as defined in the Automobile Renting Occupation and Use Tax Act;
- x) of personal property sold by a teacher-sponsored student organization affiliated with an elementary or secondary school located in Illinois (see Section 130.206);
- y) of that portion of the selling price of a passenger car, the sale of

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- which is subject to the replacement vehicle tax of the Illinois Vehicle Code [625 ILCS 5/3-2001];
- 2) of personal property sold to an Illinois County Fair Association for use in conducting, operating or promoting the County Fair;
- aa) of personal property sold to any not-for-profit music or dramatic arts or cultural organization that establishes that it has received an exemption under Section 501(c)(3) of the Internal Revenue Code [26 USCA 5-5-6-A- 501] and that is organized and operated for the presentation or support of arts or cultural programming activities, on services. These organizations include, but are not limited to, music and dramatic arts organizations such as symphony orchestras and theatrical groups, arts and cultural service organizations, local arts councils, visual arts organizations, and media arts organizations of five--public--performances-of-musical-or-theatrical-works-on-a-regular basis;
- bb) of personal property sold by a corporation, society, association, foundation, institution or organization that is organized and operated as a not-for-profit service enterprise for the benefit of persons 65 years of age or older if the personal property was not purchased by the enterprise for the purpose of resale by the enterprise (see Section 130.2008);
- cc) of legal tender, currency, medallions, or gold or silver coinage issued by the State of Illinois, the government of the United States of America or the government of any foreign country and bullion, unless such items are transferred as jewelry and therefore subject to tax;
- dd) of oil field exploration, drilling and production equipment ~~costing \$250 or more~~ (see Section 130.345);
- ee) of photoprocessing machinery and equipment, including repair and replacement parts (see Section 130.2000);
- ff) of coal exploration, mining, off highway hauling, processing, maintenance and reclamation equipment ~~costing \$250 or more~~, including replacement parts and equipment ~~costing \$250 or more~~ (see Section 130.350);
- gg) of fuel and petroleum products sold to or used by an air common carrier, certified by the carrier to be used for consumption, shipment or storage in the conduct of its business as an air common carrier, for a flight destined for or returning from a location or locations outside the United States without regard to previous or subsequent domestic stopovers ~~destination-outside-the-United-States~~ [35 ILCS 120/2-5(22)] (Section 2-5 of the Act) (see Section 130.321);
- hh) of semen used for artificial insemination of livestock for direct agricultural production. [35 ILCS 120/2-5(26)] of--semen-used-for-artificial-insemination-of--livestock--for--direct--agricultural production; Exemption certifications must be executed by the purchaser. The certificate must include the seller's name and address, the purchaser's name and address, the purchaser's registration number with the Department, the purchaser's signature and

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date of signing and a statement that the semen purchased will be used for artificial insemination of livestock for direct agricultural production. The certificates shall be retained by the retailer and shall be made available to the Department for inspection or audit;

- ii) *beginning with taxable years ending on or after December 31, 1995, and ending with taxable years ending on or before December 31, 2004, of personal property that is donated for disaster relief to be used in a State or federally declared disaster area in Illinois or bordering Illinois by a manufacturer or retailer that is registered in this State to a corporation, society, association, foundation, or institution that has been issued a sales tax exemption identification number by the Department that assists victims of the disaster who reside within the declared disaster area, beginning with taxable years ending on or after December 31, 1995, and ending with taxable years ending on or before December 31, 2004, of personal property that is donated for disaster relief to be used in a State or federally declared disaster area in Illinois or bordering Illinois by a manufacturer or retailer that is registered in this State to a corporation, society, association, foundation, or institution that has been issued a sales tax exemption identification number by the Department that assists victims of the disaster who reside within the declared disaster area; [35 ILCS 120/2-5(30)]* Exemption certifications must be executed by the purchaser. The certificate must include the seller's name and address, the purchaser's name and address, the purchaser's signature and the date of signing, a description of the items being purchased for donation, a statement that the property purchased will be donated for disaster relief to be used in a State or federally declared disaster area in Illinois or bordering Illinois to a corporation, society, association, foundation, or institution that has been issued a sales tax exemption identification number by the Department that assists victims of the disaster who reside within the declared disaster area, and that entity's sales tax exemption identification number. The certificates shall be retained by the retailer and shall be made available to the Department for inspection or audit; and

- jj) *beginning with taxable years ending on or after December 31, 1995 and ending with taxable years ending on or before December 31, 2004, of personal property that is used in the performance of infrastructure repairs in this State, including but not limited to municipal roads and streets, access roads, bridges, sidewalks, waste disposal systems, water and sewer line extensions, water distribution and purification facilities, storm water drainage and retention facilities, and sewage treatment facilities, resulting from a State or federally declared disaster in Illinois or bordering Illinois when such repairs are initiated on facilities located in the declared disaster area within 6 months after the disaster, beginning with taxable years ending on or after December 31, 1995, and ending with taxable years ending on or*

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*before December 31, 2004, of personal property that is used in the performance of infrastructure repairs in this State, including but not limited to municipal roads and streets, access roads, bridges, sidewalks, waste disposal systems, water and sewer line extensions, water distribution and purification facilities, storm water drainage and retention facilities, and sewage treatment facilities, resulting from a State or federally declared disaster in Illinois or bordering Illinois when such repairs are initiated on facilities located in the declared disaster area within six months after the disaster; [35 ILCS 120/2-5(31)]* Exemption certifications must be executed by the purchaser. The certificate must include the seller's name and address, the purchaser's name and address, the purchaser's registration number with the Department, if applicable, the purchaser's signature and date of signing, a description of the items being purchased, and a statement that the property purchased is for use in the performance of infrastructure repairs initiated on facilities located in the declared disaster area within six months after the disaster in this State resulting from a State or federally declared disaster area in Illinois or bordering Illinois. The certificates shall be retained by the retailer and shall be made available to the Department for inspection or audit;

- kk) *of a transaction in which the purchase order is received by a florist who is located outside Illinois, but who has a florist located in Illinois deliver the property to the purchaser or the purchaser's donee in Illinois;*
- ll) *until June 1, 2000, of horses, or interests in horses, registered with and meeting the requirements of any of the Arabian Horse Club Registry of America, Appaloosa Horse Club, American Quarter Horse Association, United States Trotting Association, or Jockey Club, as appropriate, used for purposes of breeding or racing for prizes;*
- mm) *of computers and communications equipment utilized for any hospital purpose and equipment used in the diagnosis, analysis or treatment of hospital patients sold to a lessor who leases the equipment, under a lease of one year or longer executed or in effect at the time of the purchase, to a hospital that has been issued an active tax exemption identification number by the Department under Section 1g of the Retailers' Occupation Tax Act (see Section 130.2011 of this Part);*
- nn) *of personal property sold to a lessor who leases the property, under a lease of one year or longer executed or in effect at the time of the purchase, to a governmental body that has been issued an active tax exemption identification number by the Department under Section 1g of the Retailers' Occupation Tax Act (see Section 130.2012 of this Part);*
- oo) *of tangible personal property sold to a common carrier by rail or motor that receives the physical possession of the property in Illinois and that transports the property, or shares with another common carrier in the transportation of the property, out of Illinois on a standard uniform bill of lading showing the seller of the property as the shipper or consignor of the property to a destination*



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pp) outside Illinois, for use outside Illinois (Section 2-5 of the Act); of aggregate exploration, mining, offhighway hauling, processing, maintenance, and reclamation equipment, including replacement parts and equipment, and including equipment purchased for lease, but excluding motor vehicles required to be registered under the Illinois Vehicle Code (Section 2-7 of the Act);

qq) beginning July 20, 1999, game or game birds purchased at:

1) a game breeding and hunting preserve area licensed by the Department of Natural Resources (see Section 3.27 of the Wildlife Code [320 ILCS 5/3.27]);

2) an exotic game hunting area licensed by the Department of Natural Resources (see Section 3.34 of the Wildlife Code [320 ILCS 5/3.34]); or

3) a hunting enclosure approved through rules adopted by the Department of Natural Resources.

rr) beginning January 1, 2000, personal property, including food, purchased through fundraising events for the benefit of a public or private elementary or secondary school, a group of those schools, or one or more school districts if the events are sponsored by an entity recognized by the school district that consists primarily of volunteers and includes parents and teachers of the school children. This subsection (rr) does not apply to fundraising events:

1) for the benefit of private home instruction; or

2) for which the fundraising entity purchases the personal property sold at the events from another individual or entity that sold the property for the purpose of resale by the fundraising entity and that profits from the sale to the fundraising entity [35 ILCS 120/2-5(33)].

ss) of machinery or equipment used in the operation of a high impact service facility located within an enterprise zone established pursuant to the Illinois Enterprise Zone Act. "High impact service facility" means a facility used primarily for the sorting, handling and redistribution of mail, freight, cargo, or other parcels received from agents or employees of the handler or shipper for processing at a common location and redistribution to other employees or agents for delivery to an ultimate destination on an item-by-item basis, and which:

1) will make an investment in a business enterprise project of \$100,000,000 or more;

2) will cause the creation of at least 750 to 1,000 jobs or more in an enterprise zone established pursuant to the Illinois Enterprise Zone Act; and

3) is certified by the Department of Commerce and Community Affairs as contractually obligated to meet the requirements specified in subsection (lll)(1) and (2) within the time period as specified by the certification. The certificate of eligibility for exemption shall be presented by the business enterprise to its supplier when making the initial purchase of machinery and equipment for

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tt) which an exemption is granted by Section 1j of the Act, together with a certification by the business enterprise that such machinery and equipment is exempt from taxation under Section 1j of the Act and by indicating the exempt status of each subsequent purchase on the face of the purchase order (Section 1i of the Act); and

tt) of jet fuel and petroleum products sold to and used in the conduct of its business of sorting, handling and redistribution of mail, freight, cargo or other parcels in the operation of a high impact service facility located within an enterprise zone established pursuant to the Illinois Enterprise Zone Act, provided that the business enterprise has waived its right to a tax exemption of the charges imposed under Section 9-222.1 of the Public Utilities Act (Section 11.1 of the Act). High impact service facilities qualifying under the Act and seeking the exemption under Section 11.1 shall be ineligible for the exemptions of taxes imposed under Section 9-222.1 of the Public Utilities Act. High impact service facilities qualifying under the Act and seeking the exemption under Section 9-222.1 of the Public Utilities Act shall be ineligible for the exemptions of taxes as described in Section 11.1 of the Act (Section 11.2 of the Act). The certification of eligibility for exemption shall be presented by the business enterprise to its supplier when making the purchase of jet fuel and petroleum products for which an exemption is granted by Section 1j.1 of the Act, together with a certification by the business enterprise that such jet fuel and petroleum product is exempt from taxation under Section 1j.1 of the Act, and by indicating the exempt status of each subsequent purchase on the face of the purchase order (Section 1i of the Act).

(Source: Amended at 24 Ill. Reg. 1511.001, effective 1/15/2000)

SUBPART B: SALE AT RETAIL

## Section 130.201 The Test of a Sale at Retail

a) Sale at Retail

1) "Sale at retail" means any transfer of the ownership of or title to tangible personal property to a purchaser, for the purpose of use or consumption, and not for the purpose of resale in any form as tangible personal property to the extent not first subject to a use for which it was purchased, for a valuable consideration, provided that the property purchased is deemed to be purchased for the purpose of resale, despite first being used, to the extent to which it is resold as an ingredient of an intentionally produced product or byproduct of manufacturing. Transactions whereby the possession of the property is transferred but the seller retains the title as security for payment of the selling



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price shall be deemed to be sales.

2) "Sale at retail" includes any transfer (whether made for or without a valuable consideration) of the ownership of or title to tangible personal property to a purchaser for resale in any form as tangible personal property unless made in compliance with Section 2c of the Retailers' Occupation Tax Act and Section 130.1415 of this Part concerning the purchaser's possession and furnishing of a taxpayer registration number or resale number from the Department of Revenue to the seller (see Section 130.210 of this Subpart).

3) Even if the sale is at retail, the Retailers' Occupation Tax does not apply to receipts received by the seller from a sale to any corporation, society, association, foundation or institution organized and operated exclusively for charitable, religious or educational purposes, to a limited liability company only if it is organized and operated exclusively for educational purposes, to a not-for-profit corporation, society, association, foundation, institution or organization that has no compensated officers or employees and that is organized and operated primarily for the recreation of persons 55 years of age or older, or from any sale that is made to a governmental body.

b) Sales for Transfer as Gifts, etc.

Sales at retail also include any sale of tangible personal property to a purchaser even though such property may be used or consumed by some other person to whom such purchaser transfers the tangible personal property without a valuable consideration, such as gifts, and advertising specialties distributed gratis apart from the sale of other tangible personal property or service (see Sections 130.2120 and 130.2160 of this Part). For example, when a manufacturer orders, pays for and directly ships point-of-sale advertising items to retailers separately from the sale of other tangible personal property or service, the manufacturer is considered the user of the items and incurs Use Tax. For instance, when a beer manufacturer provides items, such as interior neon signs, clocks, and other devices intended to encourage a demand for the products that they manufacture, to retailers for display, the manufacturer is the user of the property and incurs Use Tax. (*Miller Brewing Company v. Korschak* (1966), 35 Ill.2d 86, 219 N.E.2d 494). However, when the tangible personal property is transferred along with other goods for which a charge is made, that transfer is deemed a sale for resale. When sewing needle display racks, for example, are transferred along with sewing needles for which a charge is made, the transfer is deemed a sale for resale. (*Boye Needle Company v. Department of Revenue* (1970), 45 Ill.2d 484, 259 N.E.2d 278). Grocery store display racks provided free of charge to grocery stores by a manufacturer, in exchange for the right to exclusively display its product on the rack, are another example of this type of sale for resale.

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(Source: Amended at 24 Ill. Reg. 15104, effective 11/1/2000)

## Section 130.205 Sales for Transfer Incident to Service

- a) Sales of tangible personal property to a purchaser, who transfers the ownership of or title to the tangible personal property to others in connection with his sale of other tangible personal property or in connection with his furnishing of service to such purchaser for resale, are sales of tangible personal property to such purchaser for resale. This is the case unless the purchaser is a de minimis serviceman who has elected to handle his Service Occupation Tax liability in the manner provided at Section 21g of the Service Occupation Tax Act [35 ICS 115/21(g)]. Sales of tangible personal property to such de minimis servicemen are generally subject to Retailers' Occupation Tax. For specific ~~however~~ for information concerning the tax on persons engaged in the business of making sales of service and the duty of their suppliers to collect Service-Occupation Tax from them, see the regulations ~~Regulations~~ pertaining to the Service Occupation Tax Act (86 Ill. Adm. Code Part 140).

(Source: Amended at 24 Ill. Reg. 15104, effective 11/1/2000)

## Section 130.215 Further Illustrations of Sales for Use or Consumption Versus Sales for Resale

- a) A manufacturer of ice cream may require, in his occupation, machinery, freezers, fuel, ammonia and other equipment and supplies. Sales of such items to the manufacturer are sales for use or consumption. Such items do not physically enter into, nor, as ingredients or constituents, form a part of, the product sold by such ice cream manufacturer. Such items are purchased for use or consumption and not for resale within the meaning of the Retailers' Occupation Tax Act. Persons who engage in the business of making such sales incur Retailers' Occupation Tax liability. (However, for information regarding the Manufacturing Machinery and Equipment Exemption from sales tax, see 86 Ill. Adm. Code 130.330.) Sales of milk, cream, sugar, extracts and various other constituents are also made to manufacturers of ice cream. Such sales are for resale because these items are intended to, and do enter into and form a useful part of a commodity which thereafter becomes the subject of a sale for use or consumption.
- b) For example, a fast food seller purchases cooking oil to use in preparing foods such as french fries and chicken. 5% of the oil is absorbed into the food and ends up as an integral part of the food when finished. 95% of the oil does not become part of the cooked food and is discarded by the fast food seller after use. This being the

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case, the 5% of the oil that is absorbed and becomes an integral part of the food product is exempt from tax as a purchase for resale. The 9% of the oil that does not end up as an integral part of the finished product is taxable because it is used by the food seller. In this case, the food seller should give a blanket percentage-use Certificate of Resale to the supplier that states that 5% of its purchases of oil are exempt from tax as purchases for resale and 9% are taxable as purchases for use. The Certificate of Resale must meet all the requirements of 86 Ill. Adm. Code 130.1405 in addition to specifying the percentage of material that will be resold. The seller should charge tax only on the 9% of the oil used by the purchaser.

(Source: Amended at 24 Ill. Reg. 15104, effective 1/1/2011.)

## Section 130.220 Sales to Lessors of Tangible Personal Property

a) Effective August 1, 1967, the sale of tangible personal property to a purchaser who will act as a lessor of such tangible personal property is a sale at retail and is subject to Retailers' Occupation Tax. Also, effective August 1, 1967, the sale of tangible personal property that is used, employed or consumed by the purchaser in or upon other tangible personal property as to which such purchaser acts as a lessor is a sale at retail and so is subject to Retailers' Occupation Tax. (See also Section 130.2010 of this part.)

b) However, an exception exists for the sale of an automobile to an automobile renter for use as a rental automobile under lease terms of one (1) year or less, provided the lessor gives proper certification to the seller. The exception does not apply to a retail sale of repair or replacement parts for rental automobiles.

c) All gross receipts received from the sale of tangible personal property at retail, whether or not encumbered by leases or other rights vested in third parties, are presumed to be subject to Retailers' Occupation Tax. No deduction will be permitted for any value attributable to intangible property or rights transferred in a sale of tangible personal property at retail if there is not clear evidence from the books and records of the retailer that the sale of such intangible property has been contracted for separately from the sale of the tangible personal property. In no event will the combined sale of tangible and intangible property be permitted to reduce the tax base of the tangible personal property being sold below the fair market value of similar tangible personal property sold separately.

d) Sales of tangible personal property to lessors are subject to Retailers' Occupation Tax liability as provided in this Section even if the tangible personal property is leased to an exempt entity that has been issued an exemption identification number under Section 130.2007 of this Part. The only exemption from this provision is if the purchases of the tangible personal property qualify under Section

130.2011 (Computers, communications equipment, and equipment used in diagnosis, analysis, or treatment that are leased to exempt hospitals) or 130.2012 (tangible personal property leased to a governmental body) of this Part.

(Source: Amended at 24 Ill. Reg. 15106, effective 1/1/2011.)

## Section 130.225 Drop Shipments

a) A drop-shipment situation is one in which out-of-State purchasers (purchasers) that are not registered with the State of Illinois and that do not have sufficient nexus with Illinois to require them to collect Illinois Use Tax make purchases for resale from companies (companies) that are registered with Illinois and have those companies drop-ship the property to purchasers' customers (customers) located in Illinois. As sellers required to collect Illinois tax, companies must either charge tax or document exemptions when they make deliveries in Illinois. In order to document the fact that their sales to purchasers are sales for resale, companies are obligated by Illinois to obtain valid Certificates of Resale from purchasers. (See 86 Ill. Adm. Code 130.1405 for information on what is required for a Certificate of Resale to be valid.)

b) If purchasers have no nexus with Illinois, it is unlikely that purchasers would be registered with Illinois. If that is the case, and if purchasers have no contact with Illinois that would require them to be registered as out-of-State Use Tax collectors for Illinois, then purchasers could obtain resale numbers, which would provide them the wherewithal to supply required numbers to companies in conjunction with Certificates of Resale. Resale numbers are issued to persons who make no taxable sales in Illinois but who need the wherewithal to provide suppliers with Certificates of Resale when purchasing items that will be resold. So long as purchasers do not act as Illinois retailers and, so long as they do not fall under the definition of a "retailer" maintaining a place of business in this State", their sales to Illinois customers are not subject to Illinois Retailers' Occupation Tax liability and they cannot be required to act as Use Tax collectors. So long as this is true, purchasers qualify for resale numbers that do not require the filing of tax returns with the Illinois Department of Revenue. (See 86 Ill. Adm. Code 130.1415 for information on resale numbers.) A "retailer" maintaining a place of business in this State" or any like term shall mean and include any retailer having or maintaining within this State, directly or by a subsidiary, an office, distribution house, sales house, warehouse or other place of business, or any agent or other representative operating within this State under the authority of the retailer or its subsidiary, irrespective of whether such place of business or agent or other representative is located here permanently or temporarily, or

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whether such retailer or subsidiary is licensed to do business in this State. (See 86 Ill. Adm. Code 150.201(l) and Quill Corp. v. North Dakota, 112 S.Ct. 1904 (1992).)

- c) The fact that purchasers may not be required to act as Use Tax collectors for Illinois does not relieve their customers of Use Tax liability. Therefore, if purchasers do not collect Illinois Use Tax from their customers, the customers would have to pay their tax liability directly to the Illinois Department of Revenue.

d) While active registration or resale numbers on Certificates of Resale are still preferred, the Illinois Retailers' Occupation Tax Act provides that failure to present an active registration number or resale number and a certification to the seller that a sale is for resale creates a presumption that a sale is not for resale. This presumption may be rebutted by other evidence that all of the seller's sales are sales for resale or that a particular sale is a sale for resale [35 ILCS 120/2e]. In light of this statutory language, Certifications from purchasers on Certificates of Resale in lieu of resale numbers that described the drop-shipment situation and the fact that purchasers have no contact with Illinois that would require them to be registered and that they choose not to obtain Illinois resale numbers would constitute evidence that this particular sale is a sale for resale despite the fact that no registration number or resale number is provided. The risk run by companies in accepting such a certification and the risk run by purchasers in providing such a certification is that an Illinois auditor is much more likely to go behind a Certificate of Resale that does not contain a valid resale number and require that more information be provided by companies as evidence that the particular sale was, in fact, a sale for resale.

(Source: Added at 24 Ill. Reg. 1510.04, effective \_\_\_\_\_)

## SUBPART C: CERTAIN STATUTORY EXEMPTIONS

## Section 130.305 Farm Machinery and Equipment

- a) General: Notwithstanding the fact that the sales may be at retail, the Retailers' Occupation Tax does not apply to sales of machinery and equipment, both new and used and including that manufactured on special order, used or leased for use primarily in production agriculture or for use in State or Federal agricultural programs, including any individual replacement part for such machinery and equipment. A purchaser must certify to the use of the equipment to obtain the exemption.
- b) Production Agriculture is the raising of or the propagation of: Livestock, crops for sale for human consumption; crops for livestock consumption; and production seed stock grown for the propagation of feed grains and the husbandry of animals or, for the

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purpose of providing a food product, including the husbandry of blood stock as a main source of providing a food product. Production Agriculture also includes animal husbandry, floriculture, aquaculture, horticulture and viticulture. (Section 2-35 of the Act)

c) Horticulture means the business of producing vegetables, vegetable plants, nursery stock including the operation of nurseries and orchards, but not the sale of plants by retail outlets which do not grow the plant stock.

d) Floriculture means the business of producing flowers, Christmas trees or other decorative trees, plants, shrubs, sod, including such operations as greenhouses but not the sale of plants by retail outlets which do not grow plant stock.

e) Viticulture means the business of growing grapes or operating vineyards.

f) Production Agriculture, with respect to crops, is limited to activities necessary in tilling the soil, planting, irrigating, cultivating, applying herbicide, insecticide or fertilizer, harvesting and drying of crops. Specialized food production operations which produce plants under controlled environments in growing media other than soil, qualify as production agriculture. Activities such as the clearing of land, moving of fence rows, creation of ponds or drainage facilities are not included, nor are the operations involved in the storing or transporting of crops and produce. The processing of crops into food or other products is not production agriculture. With respect to the raising of or propagation of livestock and husbandry of animals, the animals must be domestic farm animals raised for profit. The raising of wild animals, game birds and house pets would not be considered to be production agriculture.

g) The transport, slaughter and processing of animals or animal food products are not considered to be production agriculture.

h) Farm machinery and equipment. The exemption applies only to items of farm machinery and equipment, either new or used, certified by the purchaser to be used primarily for production agriculture or State or Federal agricultural programs, and including machinery and equipment purchased for lease. Included in this exemption are implements of husbandry defined in Section 1-130 of the Illinois Vehicle Code, fertilizer spreaders, and nurse wagons required to be registered under Section 3-809 of the Illinois Vehicle Code. Excluded from this exemption are other motor vehicles required to be registered pursuant to the Illinois Motor Vehicle Code. Registered vehicles other than motor vehicles may qualify for the exemption if they are used primarily in production agriculture rather than in transportation or other nonexempt activities. Examples of this include implements of husbandry used primarily to supply and apply farm chemicals; trailers and nurse tanks used primarily to supply spreaders in the field; and aircraft used primarily to apply farm chemicals. All-terrain vehicles (ATVs) may qualify if they are used primarily in production agriculture activities such as pulling sprayers while they apply



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chemicals to fields or collecting and mapping soil samples. The use of ATVs for farm transportation or recreation purposes does not constitute production agriculture. When ATVs are used in both production agriculture and nonqualifying activities, the primary use will determine if they qualify for exemption. The law exempts only the purchase and use of farm machinery and equipment used in production agriculture or State or Federal agricultural programs. No Accordingly other type or kind of tangible personal property will qualify for the exemption.

- a) Machinery means major mechanical machines or major components thereof contributing to the production agriculture process or used primarily in State or Federal agricultural programs. Farm machinery would include tractors, combines, balers, irrigation equipment, cattle and poultry feeders, but not improvements to real estate such as fences, barns, roads, grain bins, silos, and confinement buildings. A rotary mower which would not qualify for exemption if used to mow ditches or fence rows, would qualify for exemption if primarily used to mow crops or ground cover grown on acreage in State or Federal agricultural programs. Certain machines qualify for the exemption if purchased by farmers directly from retailers, even though they are installed as realty improvements. Such machines include but are not limited to augers, grain dryers (heaters and fans), automated livestock feeder bunks (but not ordinary building materials), automatic stock waterers (powered by electricity or water pressure and built into a permanent plumbing system), and water pumps serving production areas, specialty heating or lighting equipment specifically required by the production process, i.e., ultraviolet lights, and special heaters for incubation. General heating, lighting and ventilation equipment does not qualify as farm machinery or equipment. A person (such as a plumbing contractor) who contracts to provide and install an exempt machine or equipment permanently into real estate must obtain an exemption certificate from the person purchasing the machine. The contractor must furnish certification to the seller, attaching the certificate of the purchaser in order to claim the exemption.

- j) A tractor or other machinery which qualifies for the exemption may include options or accessories which are not farm equipment. Exempt for Precision farming equipment However, these items must be installed and sold both as an integral part of the qualifying machine and in a single transaction. Agricultural chemical tender tanks and dry boxes shall include units sold separately from a motor vehicle required to be licensed and units sold mounted on a motor vehicle required to be licensed if the selling price of the tender is separately stated. (Section 2-5 of the Act)

- k) Equipment means any independent device or apparatus separate from any machinery, but essential to production agriculture. Equipment does not include ordinary building materials to be permanently affixed to real estate. However, certain items of equipment can qualify for the exemption even though they are installed as realty improvements. Such

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items of equipment include, but are not limited to, farrowing crates, gestation stalls, poultry cages, portable panels for confinement facilities and flooring used in conjunction with waste disposal machinery. Horticultural polyhouses or hoop houses used for propagating, growing, or overwintering plants are considered farm machinery and equipment. Wheeled, wire-mesh tables and wheeled, non-motorized, multiple-tray carts used primarily in floricultural or horticultural growing operations, such as those described in Mid-American Growers v. Department of Revenue (43 Ill.App.3d 600), are considered farm machinery and equipment. Equipment shall include precision farming equipment that is installed or purchased to be installed on farm machinery and equipment, including, but not limited to, tractors, harvesters, sprayers, planters, seeders, or spreaders. Precision farming equipment includes, but is not limited to, soil testing sensors, yield monitors, computers, monitors, software, global positioning and mapping systems, guidance systems, modems, and data communications equipment. It shall also include necessary mounting hardware, wiring and antennas. Farm machinery and equipment also includes computers, sensors, software and related equipment, used primarily in the computer assisted operation of production agriculture facilities, equipment, and activities such as, but not limited to, the collection, monitoring and correlation of animal and crop data for the purpose of formulating animal diets and agricultural chemicals. Example: Precision farming and computer assisted operation of production agriculture facilities includes the collection of crop and soil data, the processing of that data, and the use of that data or its products in production agriculture. Thus, machinery and equipment such as soil sensors, moisture sensors, and yield monitors would collect data on a particular field. This information would be precisely correlated to a specific location by use of satellite GPS systems linked to a computer. These devices would typically be mounted on a tractor or combine. These devices could also be hand held or mounted on other types of vehicles even though those vehicles, such as pick-up trucks, do not qualify for the exemption. The data collected from the farm field would then be transferred to a base station computer electronically by modem, or via magnetic media or CD ROM disk. The data would be processed by the base station computer and integrated into or overlaid on digital maps of the farm field. The farmer could use the information to make decisions about what types of crops to plant and the type, formula and application rate of fertilizer, pesticide or other agricultural chemical to apply to the field. The processed and integrated data would then be available for use by the farmer in planting or could be transferred to a fertilizer dealer who applies farm chemicals. The fertilizer dealer would use the information about the farmer's field and the digital map to determine the type and formula of chemical to be applied to the farmer's field and the rate of application. That information would be transferred to the computer in the fertilizer spreader. With the aid



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of a GPS system linked to the computer in the fertilizer spreader, the fertilizer dealer would be able to precisely apply the necessary chemicals and vary the application rate to meet crop needs across the field. All of the sensors, computers, software and accessories described above would qualify for the exemption. A livestock farmer would use microchips and sensors to identify specific animals and determine individual growth information for animals. This information would be used by computers to determine the optimum feed/diet for the animal and could then be used to dispense the proper type and amount of feed to the animal. In confinement buildings, temperature and moisture sensors may be linked through computers to control heating, ventilation and lighting for livestock as well as regulating the automatic stock feeders and waterers. Precision farming equipment would include the microchips, sensors, computers and computer controlled feeding equipment and environmental controls. The use of computers to record and process crop and livestock management information gathered through the use of these types of sensors or monitors constitutes precision farming. However, the use of computers to record and process other farm related information such as accounts payable, correspondence, or marketing does not constitute precision farming. When a computer is used for both precision farming and nonqualifying purposes, the primary use of the computer will determine if it qualifies for the exemption. The use of computers to record and process land information about soil types and slope and pesticide, herbicide and fertilizer application also constitutes precision farming. Equipment used in farm management such as radios and office equipment, in repair and servicing of equipment, in security and fire protection, is not farm equipment; nor does the exemption apply to equipment used in farm maintenance, administration, selling, marketing or the exhibition of products. The exemption does include hand-operated equipment such as wheelbarrows, hoes, rakes, pitchforks and shovels so long as they are used in production agriculture as that term is defined in subsection (b) of this Section. Hand tools used in maintenance activities, such as wrenches, pliers, wire stretchers, grease guns, hammers and screwdrivers, are not used in production and do not qualify for the exemption. Supplies, such as baling wire, baling twine, work gloves, boots, overshoes and chemicals for effluent systems are not exempt.

- 1) New or used repair or replacement parts, necessary for the operation of the machine used in production agriculture or in State or Federal agricultural programs, qualify for the exemption. With the exception of precision farming items However, accessories or replacements not essential to the operation of the machinery itself, except when sold as an integral part of a qualified machine at the time of purchase, such as radios, tool or utility boxes, do not qualify for the exemption. Included in the repair or replacement parts category are: batteries, tires, fan belts, mufflers, spark plugs, plow points, standard type motors and cutting parts. Consumable supplies such as

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- m) fuel, grease, oil and anti-freeze are not repair or replacement parts. Exemption certifications must be executed by the purchaser. The certificate must include the seller's name and address, the purchaser's name and address and a statement that the property purchased will be used primarily in production agriculture or in State or Federal agricultural programs. Retailers may accept blanket certificates but have the responsibility to obtain and must maintain the certificates as a part of their books and records. Retailers are required to exercise good faith in accepting exemption certificates. If, however, a retailer reasonably believes that the purchaser will use farm machinery or equipment in production agriculture or in State or Federal agricultural programs and accepts the certificate in good faith and the purchaser does not, in fact, use the machinery or equipment in production agriculture or in State or Federal agricultural programs, the purchaser will be liable to the Department for the tax. An item of farm machinery and equipment which is initially used primarily in production agriculture and having been so used for less than one-half of its useful life, is converted to primarily nonexempt uses, will become subject to tax at the time of the conversion. Such tax will be collected on such portion of the price of the machinery and equipment as was excluded from tax at the time the sale or purchase was made.
- n) Leasing. Farm machinery and equipment purchased for lease to be used by the lessee primarily in production agriculture or in State or Federal agricultural programs qualifies for the exemption. The lessor purchasing such equipment must certify that the equipment will be so used. Should a purchaser-lessor subsequently lease the machinery or equipment primarily to lessees who do not use it in a manner that would qualify for the exemption, the purchaser-lessor will become liable for the tax from which he was previously exempted.
- o) Custom farmers or special service operators, i.e., crop dusting, fertilizer spraying, combining or corn shelling, who provide a service-for-hire on farms other than their own which is an integral part of production agriculture may also claim the exemption if the equipment is used primarily in production agriculture.

(Source: Amended at 24 Ill. Reg. 1510.6, effective 11/1/83)

## Section 130.315 Fuel Sold for Use in Vessels on Rivers Bordering Illinois

- a) Effective July 26, 1967, notwithstanding the fact that such sales are at retail, the Retailers' Occupation Tax does not apply to sales of fuel consumed or used in the operation of ships, barges or vessels which are used primarily in or for the transportation of property or the conveyance of persons for hire on rivers bordering on this State if such fuel is delivered by the seller to the purchaser's barge, ship or vessel while it is afloat upon such bordering river.

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- b) The phrase "rivers bordering on this State" includes the Mississippi River, the Ohio River, and the Wabash River. The phrase "rivers bordering on this State" does not include rivers that do not border Illinois, such as the Illinois River and the Calumet River. The phrase "rivers bordering on this State" also does not include any portion of Lake Michigan.

(Source: Amended at 24 Ill. Reg. 15116, effective 1-1-00)

## Section 130.320 Gasohol

Effective January 1, 1990, and prior to July 1, 2003, sales of "gasohol" (a motor fuel containing at least 10% alcohol which alcohol contains no more than 1.25% water by weight) are subject to tax, based upon 70% of the proceeds of sales. On and after ~~made prior to~~ July 1, 2003, tax shall be based upon ~~1993- and to 100%~~ 100% of proceeds from sales of ~~gasohol made thereafter~~. However, from July 1, 1997 to June 30, 1998, the rate was 8% for gasohol sold in this State during the 12 months beginning July 1 following any calendar year for which the Department determined that the percentages in Section 10 of the Gasohol Fuels Tax Abatement Act were not met. The Gasohol Fuels Tax Abatement Act was repealed effective July 1, 1998.

(Source: Amended at 24 Ill. Reg. 15116, effective 1-1-00)

## Section 130.321 Fuel Used by Air Common Carriers in International Flights

- a) Notwithstanding the fact that sales may be at retail, fuel and petroleum products sold to or used by an air common carrier, certified by the carrier to be used for consumption, shipment or storage in the conduct of its business as an air common carrier, for a flight destined for or returning from a location or locations outside the United States without regard to previous or subsequent domestic stopovers ~~a destination outside the United States~~ is exempt from tax. (Section 2-5 of the Act)

- b) An air common carrier means a commercial air common carrier certified and authorized to conduct international flights involving passengers or cargo for hire, on a regularly-scheduled basis.
- c) Flights destined for a destination outside the United States include flights which originate in Illinois or have a stopover in Illinois and which may have intermediate stops at other locations in the United States prior to arriving at the destination outside the United States. In such situations, all fuel loaded for such a flight shall be considered to be exempt, notwithstanding the fact that a portion of the fuel will be consumed within the United States. If a flight is loaded with exempt fuel for an intended international flight, but for some reason the flight stops at an intermediate location in the United

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- States and does not continue to the foreign destination, the fuel will be taxable.
- d) In general, exempt international fuel shall be treated in the same manner as bonded fuel with respect to the sale, accountability and eligibility of tax exemption.

- e) Exempt international fuel may be commingled with other jet fuel within the hydrant systems at qualifying airports. However, accurate records must be maintained with respect to the purchaser, gallonage of fuel loaded, flight number, aircraft tail number, ultimate foreign destination and intermediate stops.

(Source: Amended at 24 Ill. Reg. 15116, effective 1-1-00)

## Section 130.330 Manufacturing Machinery and Equipment

- a) General. Notwithstanding the fact that the sales may be at retail, the Retailers' Occupation Tax does not apply to sales of machinery and equipment used primarily in the manufacturing or assembling of tangible personal property for wholesale or retail sale or lease. The exemption applies whether the sale or lease is made directly by the manufacturer or some other person. In certain cases purchases of machinery and equipment by a lessor will be exempt even though that lessor does not himself employ the machinery and equipment in an exempt manner.

- b) Manufacturing and Assembling.

- 1) This exemption exempts from tax only machinery and equipment used in manufacturing or assembling tangible personal property for sale or lease. Thus, the use of machinery and equipment in any industrial, commercial or business activity which may be distinguished from manufacturing or assembling will not be an exempt use and such machinery and equipment will be subject to tax.

- 2) The manufacturing process is the production of any article of tangible personal property, whether such article is a finished product or an article for use in the process of manufacturing or assembling a different article of tangible personal property, by procedures commonly regarded as manufacturing, processing, fabricating or refining which changes some existing material or materials into a material with a different form, use or name. These changes must result from the process in question and be substantial and significant.

- 3) The process or activity must be commonly regarded as manufacturing. To be so regarded, it must be thought of as manufacturing by the general public. Generally, the scale, scope and character of a process or operation will be considered to determine if such process or operation is commonly regarded as manufacturing. Manufacturing includes such activities as

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- processing, fabricating and refining.
- 4) Generally, manufacturing does not include extractive industrial activities. Mining, logging, and drilling for oil, gas, and water neither produce articles of tangible personal property nor effect any significant or substantial change in the form, use or name of the materials or resources upon which they operate. However, pursuant to Nokomis Quarry v. The Department of Revenue, the the extractive process of quarrying does not constitute manufacturing. In addition, however, the activities subsequent to quarrying such as crushing, washing, sizing and blending will constitute manufacturing, and machinery and equipment used primarily thereafter will qualify for the exemption, if the process results in the assembling of an article of tangible personal property with a different form, use or name than the material extracted.
- 5) The printing process is not commonly regarded as manufacturing and court decisions have found that printing is not manufacturing. Therefore, machinery and equipment used in any printing application will not qualify for exemption. This includes graphic arts, newspapers, books, etc. as well as other industrial or commercial applications. (However, see Section 130.325 for the Graphic Arts Machinery and Equipment Exemption.)
- 6) Agricultural, horticultural and related, similar or comparable activities, including commercial fishing, beekeeping, production of seedlings or seed corn, and the development of hybrid seeds, plants, or shoots, are not manufacturing or assembling and, accordingly, machinery and equipment used in such activities is subject to tax. (However, see Section 130.305 for the Farm Machinery and Equipment Exemption.)
- 7) The preparation of food and beverages by restaurants, food service establishments, and other retailers is not manufacturing. Assembling means the production of any article of tangible personal property, whether such article is a finished product or an article for use in the process of manufacturing or assembling a different article of tangible personal property, by the combination of existing materials in a manner commonly regarded as assembling which results in a material of a different form, use or name.
- 9) Effective September 1, 1988 manufacturing includes photoprocessing if the products of photoprocessing are sold. Machinery and equipment which would qualify for exemption includes, but are not limited to, developers, dryers, enlargers, mounting machines, roll film splicers, film developing image makers, disc film opening and spindling devices, film indexers, photographic paper exposure equipment, photographic paper developing machines, densitometers, print inspection devices, photo print/negative cut out assembly stations, film sleeve insertion machines, negative image producers, film coating

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- equipment, photo transparency mounters, processor rack sanitizers, photo print embossers, photo print mounting presses, graphic slide generators, chemical mixing equipment and paper exposure positioning and holding devices, etc. Cameras and equipment used to take pictures or expose film are not eligible as the photoprocessing begins after the film is exposed. Retail/net price calculation equipment and chemical reclamation equipment are not considered to be manufacturing machinery and equipment.
- c) Machinery and Equipment
- 1) The law exempts only the purchase and use of "machinery" and "equipment" used in manufacturing or assembling. Accordingly, no other type or kind of tangible personal property will qualify for the exemption, even though it may be used primarily in the manufacturing or assembling of tangible personal property for sale or lease.
  - 2) Machinery means major mechanical machines or major components of such machines contributing to a manufacturing or assembling process: including, machinery and equipment used in the general maintenance or repair of such exempt machinery and equipment or for in-house manufacture of exempt machinery and equipment.
  - 3) Equipment includes an independent device or tool separate from any machinery but essential to an integrated manufacturing or assembly assembling process; including computers used primarily in operating exempt machinery and equipment in a computer assisted computer-assisted design, computer assisted computer-assisted manufacturing (CAD/CAM) system; or any subunit or assembly comprising a component of any machinery or auxiliary, adjunct, or attachment parts of machinery, such as tools, dies, jigs, fixtures, patterns, and molds; and any parts that which require periodic replacement in the course of normal operation; but the exemption does not include hand tools, supplies (such as rags, sweeping or cleaning compounds), coolants, lubricants, adhesives, or solvents, items of personal apparel (such as gloves, shoes, glasses, goggles, coveralls, aprons, masks, mask air filters, belts, harnesses, or holsters), coal, fuel oil, electricity, natural gas, artificial gas, steam, refrigerants or water. (Section 2-45 of the Act)
  - 4) The exemption includes the sale of materials to a purchaser who manufactures such materials into an exempted type of machinery or equipment or tools which such purchaser uses himself in the manufacturing of tangible personal property or leases to a manufacturer of tangible personal property. However, such purchaser must maintain adequate records clearly demonstrating the incorporation of such materials into exempt machinery and equipment.
  - 5) Machinery and equipment does not include foundations for, or special purpose buildings to house or support, machinery and

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## d) Primary Use

- 1) The law requires that machinery and equipment be used primarily in manufacturing or assembling. Therefore, machinery which is used primarily in an exempt process and partially in a nonexempt manner would qualify for exemption. However, the purchaser must be able to establish through adequate records that the machinery or equipment is used over 50 percent in an exempt manner in order to claim the deduction.
- 2) The fact that particular machinery or equipment may be considered essential to the conduct of the business of manufacturing or assembling because its use is required by law or practical necessity does not, of itself, mean that machinery or equipment is used primarily in manufacturing or assembling.
- 3) By way of illustration and not limitation, the following activities will generally be considered to constitute an exempt use:

- A) The use of machinery or equipment to effect a direct and immediate physical change upon the tangible personal property to be sold;
- B) The use of machinery or equipment to guide or measure a direct and immediate physical change upon the tangible personal property to be sold, provided such function is an integral and essential part of tuning, verifying, or aligning the component parts of such property;
- C) The use of machinery or equipment to inspect, test or measure the tangible personal property to be sold where such function is an integral part of the production flow;
- D) The use of machinery and equipment to convey, handle, or transport the tangible personal property to be sold within production stations on the production line or directly between such production stations or buildings within the same plant;
- E) The use of machinery or equipment to place the tangible personal property to be sold into the container, package, or wrapping in which such property is normally sold where such machinery or equipment is used as a part of an integrated manufacturing process;
- F) The production or processing of food, including the use of baking equipment such as ovens to bake bread or other bakery items, whether that baking is performed by a central bakery or a retail grocery store.
- 4) By way of illustration and not limitation, the following activities will generally not be considered to be manufacturing:
  - A) The use of machinery or equipment in the construction, reconstruction, alteration, remodeling, servicing, repairing, maintenance, or improvement of real estate;

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- B) The use of machinery or equipment in research and development of new products or production techniques, machinery, or equipment;
- C) The use of machinery or equipment to store, convey, handle or transport materials or parts or sub-assemblies prior to their entrance into the production cycle;
- D) The use of machinery or equipment to store, convey, handle or transport finished articles of tangible personal property to be sold or leased after completion of the production cycle;
- E) The use of machinery or equipment to transport work in process, or semifinished goods, between plants;
- F) The use of machinery or equipment in managerial, sales, or other nonproduction, nonoperational activities including disposal of waste, scrap or residue, inventory control, production scheduling, work routing, purchasing, receiving, accounting, fiscal management, general communications, plant security, sales, marketing, product exhibition and promotion, or personnel recruitment, selection or training;
- G) The use of machinery or equipment to prevent or fight fires or to protect employees, such as protective equipment face masks, helmets, gloves, coveralls, and goggles or for safety, accident protection or first aid even though such machinery or equipment may be required by law;
- H) The use of machinery or equipment for general ventilation, heating, cooling, climate control or general illumination, not required by the manufacturing process;
- I) The use of machinery or equipment in the preparation of food and beverages by a retailer for retail sale, i.e., restaurants, vending machines, food service establishments, etc.;
- J) The use of machinery or equipment used in the last step of the retail sale. Examples are paint mixing equipment used by a hardware store, embroidery or monogramming machines used by tee-shirt retailers and a sewing machine used to hem garments sold by a clothing store.
- 5) An item of machinery or equipment which initially is used primarily in manufacturing or assembling and having been so used for less than one-half of the useful life is converted to primarily nonexempt uses will become subject to tax at the time of the conversion. Such tax will be collected on such portion of the price of the machinery or equipment as was excluded from tax at the time the sale or purchase was made.
- e) Product Use
  - 1) The statute requires that the product produced as a result of the manufacturing or assembling process be tangible personal property for sale or lease. Accordingly, a manufacturer or assembler who uses any significant portion of the output of his machinery or



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equipment, either for internal consumption or any other nonexempt use, or a lessor who leases otherwise exempt machinery and equipment to such a manufacturer or assembler, will not be eligible to claim the exemption on that machinery and equipment. No apportionment of production capacity between output for sale or lease and output for self-use will be permitted and no partial exemption for any item of machinery and equipment will be allowed.

- 2) The production of articles of tangible personal property for sale, a portion of which is diverted by the manufacturer thereof to use as sales samples or as the subjects of quality control testing which renders the articles unfit for sale, will nevertheless be deemed to be production for sale, provided such diversion represents only a small portion of the production of the articles of tangible personal property or of the sale of those articles.
- 3) Machinery and equipment used in the performance of a service, such as dry cleaning, is not used in the production of tangible personal property for sale and is thus taxable. However, a manufacturer or assembler who uses machinery and equipment to produce goods for sale or lease by himself or another, or to perform assembly or fabricating work for a customer who retains the manufacturer or assembler only for his services, will not be liable for tax on the machinery and equipment he uses as long as the goods produced either for himself or another are destined for sale or lease, rather than for use and consumption.

## f) Sales to Lessors of Manufacturers

- 1) For this exemption to apply, the purchaser need not himself employ the exempt machinery or equipment in manufacturing. If the purchaser leases that machinery or equipment to a lessee-manufacturer who uses it in an exempt manner, the sale to the purchaser-lessee will be exempt from tax. A supplier may exclude such sales from his taxable gross receipts provided the purchaser-lessee provides to him a properly completed exemption certificate and the information contained herein would support an exemption if the sale were made directly to the lessee-manufacturer.

- 2) Should a purchaser-lessee subsequently lease the machinery or equipment to a lessee who does not use it in a manner that would qualify directly for the exemption, the purchaser-lessee will become liable for the tax from which he was previously exempted.

## g) Exemption Certificates

- 1) The user of such machinery or equipment and tools shall prepare a certificate of exemption for each transaction stating facts establishing the exemption for that transaction and submit the certificate to the retailer. The certificates shall be retained by the retailer and shall be made available to the Department for inspection or audit. The Department shall prescribe the form of

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the certificate. If the user has an active registration or resale number, that number may be given in lieu of the prescribed certificate.

- 2) If a manufacturer or lessor purchases at retail from a vendor who is not registered to collect Illinois Use Tax, the purchaser must prepare and retain in his files, the completed exemption certificate. The exemption certificate shall be available to the Department for inspection or audit.

- 3) A vendor who makes sales of machinery or equipment to a manufacturer or lessor of a manufacturer must collect Use Tax, and will owe Retailers' Occupation Tax, on that sale unless the purchaser certifies the exempt nature of the purchase to the vendor as set out above. The Summary Schedule, RR-586, must be submitted in lieu of taxes at the time the taxes are due.

- 4) In the case of a vendor who makes sales of qualifying machinery or equipment to a contractor who will incorporate it into real estate so that he, the contractor, would be the taxable user (see Sections 130.1940 and 130.2075 of this Part), the purchasing contractor should provide the vendor with a certification that the machinery or equipment will be transferred to a manufacturer as manufacturing machinery or equipment in the performance of a construction contract for the manufacturer. The purchasing contractor should include the manufacturer's name and registration number on the certification when claiming the exemption.

## h) Opinions and Rulings

Informal ruling and opinion letters issued by the Department regarding the coverage and applicability of this exemption to specific devices will be maintained by the Department in Springfield. They will be available for public inspection and may be copied or reproduced at taxpayer's expense. Trade secrets or other confidential information in such letters will be deleted prior to release to public access files.

(Source: Amended at 24 Ill. Reg. 15104, effective 11/1/2006)

## Section 130.331 Manufacturer's Purchase Credit

## a) Earning Manufacturer's Purchase Credit

- 1) Effective January 1, 1995, a manufacturer may earn a credit when purchasing exempt manufacturing machinery and equipment. Effective July 1, 1996, a graphic arts producer may earn a credit when purchasing exempt graphic arts machinery and equipment. The credit is known as the Manufacturer's Purchase Credit or MPC. The amount of credit is limited to a percentage of the 6.25% State rate of tax that would have been incurred on the purchase of exempt manufacturing machinery and equipment. (See Section

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- 130.325 and Section 130.330 of this Part.)  
 2) The percentage of credit earned based upon exempt purchases increases over time as follows:  
 A) 15% for purchases made on or before June 30, 1995.  
 B) 25% for purchases made after June 30, 1995, and on or before June 30, 1996.  
 C) 40% for purchases made after June 30, 1996, and on or before June 30, 1997.  
 D) 50% for purchases made on or after July 1, 1997. (Section 3-85 of the Use Tax Act)  
 3) The credit is earned at the time qualifying manufacturing machinery and equipment or qualifying graphic arts machinery and equipment is purchased. A qualifying purchase is considered to take place as of the date of invoice of that qualifying manufacturing machinery and equipment. The credit is considered to be earned on qualifying manufacturing machinery and equipment or qualifying graphic arts machinery and equipment that is purchased under an installment contract or progress payment contract at the time that each installment or progress payment is invoiced. The amount of credit that is earned is based on the amount of tax that would have been due on that portion of the purchase price that is invoiced.  
 4) No credit is earned for exempt purchases under the expanded Enterprise Zone exemption, as described in subsection--(b)--of Section 130.1951 (b) of this Part, unless that purchase would also qualify as exempt under the Manufacturing Machinery and Equipment Exemption under manufacturing--machinery--and--equipment exemption described in Section 130.330 of this Part or under the Graphic Arts Machinery and Equipment Exemption described in Section 130.325 of this Part.  
 5) No credit is earned for a purchase of tangible personal property that qualifies as an occasional sale, as described in subsection--(a)--of Section 130.110 (a) of this Part.  
 6) No credit is earned for a purchase of tangible personal property that is purchased for resale. (See subsection--(a)--of Section 130.210 (a) of this Part.)  
 b) Using Manufacturer's Purchase Credit  
 1) The credit may be used to satisfy Use Tax or Service Use Tax liability incurred on the purchase of qualifying production related tangible personal property. (See Section 3-85 of the Use Tax Act [35 ILCS 105/3-85] and Section 3-70 of the Service Use Tax Act [35 ILCS 110/3-70].) The credit may be applied only to the 6.25% State rate of tax incurred. Prior to the credit being earned, credit may not be used on a qualifying purchase, except as provided in subsection (e)(7)(B) below. However, the credit may be used the same day that it is earned, but must be followed by proper reporting of the credit as set out in subsections (c), (d), and (e) below. For purposes of when to use accumulated

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- Manufacturer's Purchase Credit, a manufacturer or graphic arts producer is always safe to use the credit in a month after the month in which the credit was earned.  
 2) The credit is non-transferable and may not be used to satisfy the tax liability of any taxpayer other than the manufacturer or graphic arts producer that earned the credit.  
 A) A manufacturer or graphic arts producer may enter into a written contract with a construction contractor to authorize that construction contractor to utilize Manufacturer's Purchase Credit accumulated by the manufacturer or graphic arts producer for the purchase of tangible personal property to be installed into real estate within a manufacturing or graphic arts production facility for use in a production related process. The written contract must specify the specific dollar amount of Manufacturer's Purchase Credit that the construction contractor is authorized to utilize on behalf of the manufacturer or graphic arts producer.  
 B) To properly utilize the Manufacturer's Purchase Credit on behalf of the manufacturer or graphic arts producer when purchasing tangible personal property for installation into real estate within a manufacturing or graphic arts production facility for use in a production related process, the contractor must furnish the supplier with information stating:  
 i) The manufacturer's or graphic arts producer's name and address;  
 ii) The manufacturer's or graphic arts producer's registration or resale number; and  
 iii) A statement that a specific amount of Use Tax or Service Use Tax liability, not to exceed 6.25% of the selling price, is being satisfied with the Manufacturer's Purchase Credit.  
 C) To properly utilize the Manufacturer's Purchase Credit on behalf of the manufacturer or graphic arts producer when purchasing tangible personal property for installation into real estate within a manufacturing facility, the contractor must furnish the manufacturer or graphic arts producer with information stating:  
 i) Each vendor's or supplier's name and address (including, if applicable, either the vendor's or supplier's registration number or Federal Employer Identification Number);  
 ii) The date of purchase, purchase price, and description of the tangible personal property purchased; and  
 iii) The amount of the Use Tax or Service Use Tax liability, not to exceed 6.25% of the selling price, that was satisfied by the Manufacturer's Purchase Credit utilized for each purchase.

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- D) A credit reported under a particular Illinois Business Tax number may not be transferred to a related but separately registered division or company.
- 3) Production related tangible personal property means: all tangible personal property used or consumed in a production-related process by a manufacturer in a manufacturing facility in which a manufacturing process described in Section 2-45 of the Retailers' Occupation Tax Act takes place, and all tangible personal property used or consumed by a manufacturer in research and development regardless of use within or without a manufacturing facility. (See Section 3-85 of the Use Tax Act.)
- A) All tangible personal property used or consumed in a production related process by a manufacturer in a manufacturing facility in which a manufacturing process described in Section 2-45 of the Retailers' Occupation Tax Act takes place.
- B) All tangible personal property used or consumed in a production related process by a graphic arts producer in a graphic arts production facility in which a graphic arts production process described in Section 2-30 of the Retailers' Occupation Tax Act takes place.
- C) All tangible personal property used or consumed by a manufacturer or graphic arts producer in research and development regardless of use within or without a manufacturing or graphic arts production facility. (See Section 3-85 of the Use Tax Act.)
- 4) By way of illustration and not limitation, the following uses of tangible personal property by a manufacturer in a manufacturing facility will be considered production related:
- A) Tangible personal property purchased by a manufacturer for incorporation into real estate within a manufacturing facility for use in a production related process; or tangible personal property purchased by a construction contractor for incorporation into real estate within a manufacturing facility for use in a production related process pursuant to a written contract described in subsection (b)(2)(A) of this Section.
- B) Supplies and consumables used in a manufacturing facility, including fuels, coolants, solvents, oils, lubricants, cleaners and adhesives.
- C) Hand tools, protective apparel, and fire and safety equipment used or consumed in a manufacturing facility.
- D) Tangible personal property used or consumed in a manufacturing facility for purposes of pre-production and post-production material handling, receiving, quality control, inventory control, storage, staging and packing for shipping or transportation.
- E) Fuel used in a ready-mix cement truck to rotate the mixing

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- drum in order to manufacture concrete or cement. However, only the amount of fuel used to rotate the drum will qualify. The amount of fuel used or consumed in transportation of the truck will not qualify as production related tangible personal property. The amount of fuel used in a qualifying manner to rotate the drum may be stated as a percentage of the entire amount of fuel used or consumed by the ready-mix truck.
- E) Tangible personal property purchased by a graphic arts producer for incorporation into real estate within a graphic arts production facility for use in a production related process; or tangible personal property purchased by a construction contractor for incorporation into real estate within a graphic arts production facility for use in a production related process pursuant to a written contract described in subsection (b)(2)(A) of this Section.
- G) Supplies and consumables used in a graphic arts production facility, including solvents, oils, lubricants, cleaners and adhesives. Paper and ink that is transferred to a customer does not qualify as production related tangible personal property.
- H) Hand tools, protective apparel, and fire and safety equipment used or consumed in a graphic arts production facility.
- I) Tangible personal property used or consumed inside a graphic arts facility for purposes of preliminary or pre-press production, pre-production material handling, receiving, quality control, inventory control, storage, staging, sorting, labeling, mailing, tying, wrapping, and packaging.
- 5) By way of illustration and not limitation, the following uses of property will not be considered production related:
- A) The use of trucks, trailers, and motor vehicles which are required to be titled or registered pursuant to the Illinois Motor Vehicle Code [625 ILCS 5], and aircraft or watercraft required to be registered with an agency of State or federal government.
- B) Office supplies, computers, desks, copiers and equipment which are used for sales, purchasing, accounting, fiscal management, marketing and personnel recruitment or selection activities, even if such uses take place within a manufacturing or graphic arts production facility.
- C) Tangible personal property used or consumed for aesthetic or decorative purposes, including landscaping and artwork.
- D) Tangible personal property used or consumed outside the manufacturing or graphic arts production facility, including tangible personal property listed in subsections subsection (b)(4)(D) and (b)(4)(I) above with the exception of tangible personal property used or consumed for research and

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## development purposes.

E) Tangible personal property purchased by a construction contractor for incorporation into a manufacturing or graphic arts production facility, unless such purchase by the construction contractor was made on behalf of a manufacturer or graphic arts producer pursuant to a written contract described in subsection (b)(2)(A) of this Section.

6) The credit may be used to satisfy the State portion (6.25%) of a Use Tax or Service Use Tax liability arising under audit where the liability established is the result of:

A) an erroneous claim of the Manufacturing Machinery and Equipment Exemption exemption provided in Section 2-45 of the Retailers' Occupation Tax Act,

B) an erroneous claim of the Graphic Arts Machinery and Equipment Exemption provided in Section 2-5(4) of the Retailers' Occupation Tax Act, or

C) where the manufacturer or graphic arts producer failing failed to self-assess and remit Use Tax or Service Use Tax on the purchase of production related tangible personal property.

(See Section 3-85 of the Use Tax Act and Section 3-70 of the Service Use Tax Act.) The credit may only be used to satisfy the State portion (6.25%) of a Use Tax or Service Use Tax liability incurred on the purchase of qualifying production related tangible personal property. Under no circumstances may the credit be used to satisfy penalty and interest or other tax liability incurred by the manufacturer or graphic arts producer.

7) Credit may be used to satisfy the State portion (6.25%) of a qualifying Use Tax or Service Use Tax liability incurred by a manufacturer or graphic arts producer on a purchase of production related tangible personal property when payment of tax must be made directly to the Department.

8) The credit expires December 31st of the second calendar year following the calendar year in which the credit was earned. (See Section 3-85 of the Use Tax Act and Section 3-70 of the Service Use Tax Act.) However, for credit earned on or after June 30, 1995, the life of unreported credit may be extended during the period of an agreed extension of the statute of limitations as provided in subsection (e)(7) below.

9) A manufacturer or graphic arts producer may use credit to satisfy Service Use Tax liability only when purchasing production related tangible personal property transferred incident to a sale of service.

c) Reporting Manufacturer's Purchase Credit Earned or Used for Periods from January 1, 1995 through June 29, 1995

1) In order to validate credit earned as the result of a qualifying purchase of exempt manufacturing machinery and equipment or credit used on a qualifying purchase, the manufacturer must

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report credit earned to the Department in a timely manner. Failure to report credit earned will result in expiration of the credit as of the date earned.

2) On forms prescribed or approved by the Department, a manufacturer must report credit earned or used by the last day of the second month following the month of creation or use of the credit. No credit report is required for any month in which a manufacturer originally earned nor used credit. Original invoices or copies of original invoices are not to be filed with the Department.

3) Credit Use or Misuse Causing Expiration of Credit. Credit used, whether properly or improperly, expires upon use and cannot be recreated once used. The manufacturer may be liable for tax, penalty and interest on the purchase of production related tangible personal property where expired credit was used, in accordance with provisions of the Uniform Penalty and Interest Act (35 ILCS 735). The following represent examples of uses of credit that will result in expiration of the credit:

A) Failure to report credit on use of credit.

B) Failure to timely report credit or use of credit.

C) Use of credit prior to actually earning credit as described in subsection (a)(3) above.

D) Return of goods to supplier for full refund including tax where credit was tendered in payment of tax. Credit expires once used and cannot be recreated once used regardless of reason for return.

4) A purchaser earning Manufacturer's Purchase Credit must maintain records, as to each purchase of manufacturing machinery and equipment on which the purchaser earned Manufacturer's Purchase Credit, that identify the following:

A) The vendor or supplier (including, if applicable, either the vendor's or supplier's Illinois registration number or Federal Employer Identification Number);

B) The date of purchase, purchase price, and description of the exempt manufacturing machinery and equipment; and

C) The amount of Manufacturer's Purchase Credit earned on that purchase.

5) A purchaser using Manufacturer's Purchase Credit must maintain records, as to each purchase of production related tangible personal property on which the purchaser used Manufacturer's Purchase Credit to satisfy the purchaser's Use Tax or Service Use Tax liability, that identify the following:

A) The vendor or supplier (including, if applicable, either the vendor's or supplier's Illinois registration number or Federal Employer Identification Number);

B) The date of purchase, purchase price, and description of the production related tangible personal property; and

C) The amount of Manufacturer's Purchase Credit used to satisfy the purchaser's Use Tax or Service Use Tax liability on that



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purchase.

- 6) As determined pursuant to audit by the Department, credit earned by purchase of exempt machinery and equipment that has not been timely and properly reported will result in expiration of an credit. Use of expired credit in this situation may result in an assessment for tax, penalty and interest on the subsequent purchase of production related tangible personal property. Credit that was properly reported when earned but was not timely and properly reported to the Department when used will likewise expire resulting in an assessment for tax, penalty and interest on the purchase of production related tangible personal property for which it was offered in payment of Use Tax or Service Use Tax liability.

- d) Reporting Manufacturer's Purchase Credit Earned or Used on June 30, 1995

1) The reporting requirements for Manufacturer's Purchase Credit were changed by Public Act 89-49, effective June 30, 1995. In order to provide consistent and easier reporting requirements for manufacturers utilizing Manufacturer's Purchase Credit and the Department's Administration of the Manufacturer's Purchase Credit program, manufacturers are required to report Manufacturer's Purchase Credit earned or used on June 30, 1995, under the methods described in subsection (c) of this Section. However, the Manufacturer's Purchase Credit earned or used on that date will be subject to the provisions described in subsection (e) of this Section without the necessity of including those Manufacturer's Purchase Credits in an Annual Report of Manufacturer's Purchase Credit Earned or an Annual Report of Manufacturer's Purchase Credit Used.

- 2) A manufacturer filing an amended Annual Manufacturer's Purchase Credit Report under subsection (e)(7) of this Section that includes Manufacturer's Purchase Credit earned or used on June 30, 1995, must disclose that such report includes Manufacturer's Purchase Credit earned or used on June 30, 1995.

- e) Reporting Manufacturer's Purchase Credit Earned or Used for Periods on or after July 1, 1995

1) In order to validate credit earned as the result of a qualifying purchase of exempt manufacturing machinery and equipment or exempt graphic arts machinery and equipment, the manufacturer or graphic arts producer must report credit earned to the Department by signing and filing an Annual Report of Manufacturer's Purchase Credit Earned for each calendar year no later than the last day of the sixth month following the calendar year in which the Manufacturer's Purchase Credit is earned. The Annual Report of Manufacturer's Purchase Credit Earned shall be filed on forms prescribed or approved by the Department and shall state, for each month of the calendar year:

- A) The total purchase price of all purchases of exempt

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manufacturing machinery and equipment or graphic arts machinery and equipment on which the credit was earned;

B) The total State Use Tax or Service Use Tax which would have been due on those items;

C) The percentage used to calculate the amount of credit earned;

D) The amount of credit earned; and

E) Such other information as the Department may reasonably require. (See Section 3-85 of the Use Tax Act.)

- 2) A purchaser earning Manufacturer's Purchase Credit must maintain records, as to each purchase of manufacturing machinery and equipment and graphic arts machinery and equipment on which the purchaser earned Manufacturer's Purchase Credit, that identify the following:

A) The vendor or supplier (including, if applicable, either the vendor's or supplier's Illinois registration number or Federal Employer Identification Number);

B) The date of purchase, purchase price, and description of the exempt manufacturing machinery and equipment and graphic arts machinery and equipment; and

C) The amount of Manufacturer's Purchase Credit earned on that purchase.

- 3) In order to validate credit used to satisfy the tax liability on purchases of production related tangible personal property, the manufacturer or graphic arts producer must report credit used to the Department by signing and filing an Annual Report of Manufacturer's Purchase Credit Used for each calendar year no later than the last day of the sixth month following the calendar year in which the Manufacturer's Purchase Credit is used. The Annual Report of Manufacturer's Purchase Credit Used shall be filed on forms prescribed or approved by the Department and shall state, for each month of the calendar year:

A) The total purchase price of all production related tangible personal property purchased from Illinois vendors or suppliers;

B) The total purchase price of all production related tangible personal property purchased from out-of-State vendors or suppliers;

C) The total amount of Manufacturer's Purchase Credit used during each month; and

D) Such other information as the Department may reasonably require. (See Section 3-85 of the Use Tax Act.)

- 4) A purchaser using Manufacturer's Purchase Credit must maintain records, as to each purchase of production related tangible personal property on which the purchaser used Manufacturer's Purchase Credit to satisfy the purchaser's Use Tax or Service Use Tax liability, that identify the following:

A) The vendor or supplier (including, if applicable, either the

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vendor's or supplier's Illinois registration number or Federal Employer Identification Number);

B) The date of purchase, purchase price, and description of the production related tangible personal property; and

C) The amount of Manufacturer's Purchase Credit used to satisfy the purchaser's Use Tax or Service Use Tax liability on that purchase.

5) *No Annual Report of Manufacturer's Purchase Credit Earned or Annual Report of Manufacturer's Purchase Credit Used may be filed with the Department before May 1, 1996.* (Section 3-85 of the Act)

6) A purchaser that fails to properly file an Annual Report of Manufacturer's Purchase Credit Earned or an Annual Report of Manufacturer's Purchase Credit Used with the Department by the last day of the sixth month following the end of the calendar year forfeits all Manufacturer's Purchase Credit earned or used for that calendar year, unless the purchaser establishes that the purchaser's failure to file was due to reasonable cause.

7) Annual Manufacturer's Purchase Credit reports may be amended to report and claim credit on qualifying purchases of manufacturing machinery and equipment and graphic arts machinery and equipment not previously reported at any time before the credit would have expired, unless both the Department and the purchaser have agreed to an extension of the statute of limitations for the issuance of a Notice of Tax liability as provided in Section 4 of the Retailers' Occupation Tax Act. However, such an agreed extension will not restore a credit that has previously been reported and has expired prior to the agreed extension. Manufacturer's Purchase Credit that had not been previously reported and is included in an amended Annual Report submitted as a result of such an agreed extension will expire as provided in subsection (b)(8) of this Section or at the end of the agreed extension period, whichever is longer. If the time for assessment or refund has been extended by agreement, amended reports for a calendar year may be filed at any time prior to the date to which the statute of limitations for the calendar year or portion thereof has been extended. Manufacturer's Purchase Credit claimed on an amended report may be used to satisfy tax liability under the Use Tax Act or the Service Use Tax Act on:

A) Qualifying purchases of production related tangible personal property made after the date the amended report is filed; or

B) Amounts assessed by the Department on purchases made on or after January 1, 1995, of machinery and equipment that did not qualify for the exemption described in Section 130.330 of this Part, but would have qualified as production related tangible personal property. The credit will be applied to the tax portion of the assessment liability as of the date that the Department receives a written request by the purchaser directing the Department to apply the credit to

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the assessment liability; or

C) Amounts assessed by the Department on purchases made on or after July 1, 1996 of machinery and equipment that did not qualify for the exemption described in Section 130.325 of this Part, but would have qualified as production related tangible personal property. The credit will be applied to the tax portion of the assessment liability as of the date that the Department receives a written request by the purchaser directing the Department to apply the credit to the assessment liability.

8) A purchaser who used Manufacturer's Purchase Credit to satisfy the purchaser's Use Tax or Service Use Tax liability incurred on the purchase of property that is later determined not to qualify as production related tangible personal property may be liable for tax, penalty, and interest on the purchase of that property as of the date of the purchase. However, the purchaser is entitled to use such disallowed Manufacturer's Purchase Credit, so long as it has not expired, on qualifying purchases of production related tangible personal property not previously subject to credit usage.

f) Retailers or Servicemen Accepting Manufacturer's Purchase Credit

1) In order to accept Manufacturer's Purchase Credit from a manufacturer or graphic arts producer, the supplier or serviceman must obtain a Manufacturer's Purchase Credit certificate from the manufacturer or graphic arts producer unless the manufacturer or graphic arts producer has incorporated its certification into the manufacturer's or graphic arts producer's purchase order as described below. The manufacturer or graphic arts producer may provide the certification on a form provided by the Department or on the manufacturer's or graphic arts producer's own form containing the appropriate information. The certificate must be kept in the supplier's or serviceman's books and records, but need not be submitted to the Department with the supplier's or serviceman's return. A Manufacturer's Purchase Credit certificate must contain the following information:

A) A signed statement that the manufacturer or graphic arts producer is using available accumulated Manufacturer's Purchase Credit to satisfy all or part of the 6.25% portion of Use Tax or Service Use Tax liability incurred on a qualifying purchase of production related tangible personal property;

B) The manufacturer's or graphic arts producer's name and address;

C) The manufacturer's or graphic arts producer's registration number, if registered;

D) The date of purchase of the production related tangible personal property; and

E) The credit being used. (See Section 3-85 of the Use Tax Act



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preventing pollution. Examples of the use of such chemicals include the use of sodium hypochlorite, sodium hydroxide, hydrochloric acid, and nitric acid to filter pollutants in holding tanks and ground limestone mixed with water to remove sulfur dioxide from flue gases.

3) Equipment and materials used at landfills. This exemption includes devices, materials, and equipment that are integral component parts of a landfill operation if the primary purpose of those items is to eliminate, reduce, or prevent pollution. These items may include, but are not limited to:

- A) membranes and liners;
- B) filters;
- C) materials used in constructing leachate collection systems;
- D) materials used in constructing landfill gas flare and blower systems to combust and treat landfill gases;
- E) litter control fences;
- F) erosion control materials used to prevent water from entering the landfill site and creating water pollution;
- G) sweepers used to remove debris from landfill sites; and
- H) bulldozers and excavators that are used to cover waste materials.

4) Pollution control monitoring devices. Pollution control monitoring devices that do not prevent, reduce, or eliminate pollution or treat, pretreat, modify, or dispose of any pollutants do not qualify for the pollution control facilities exemption. However, if the pollution control monitoring devices directly adjust other devices that actually reduce or prevent pollution, the pollution control monitoring devices will qualify for the pollution control facilities exemption.

b) Low Sulfur Dioxide Emission Coal-Fueled Devices

1) Notwithstanding the fact that the sales may be at retail, sales of low sulfur dioxide emission coal-fueled devices are exempt from the Retailers' Occupation Tax. This exemption extends to and includes the purchase of such a device, or materials to construct such a device which are physically incorporated into the device, by a contractor who retransfers the device to his customer in fulfillment of a contract to furnish such a device to, and install it for, his customer.

2) Low sulfur dioxide emission coal-fueled devices means any device sold or used or intended for the purpose of burning, combusting or converting locally available coal in a manner which eliminates or significantly reduces the need for additional sulfur dioxide abatement that would otherwise be required under State or Federal air emission standards which will be determined by evaluating the output of sulfur dioxide from the device and consultation with the Pollution Control Board to determine if the device meets their standards and could be certified as a low sulfur dioxide emission device. With respect to coal gasification facilities,

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such devices include all machinery, equipment, structures and related apparatus including coal-feeding equipment designed to convert locally available coal into a low sulfur gaseous fuel and to manage all waste and by-product streams. (Section 1a-1 of the Act)

3) The exemption includes only the device and replacement parts. It does not extend to chemicals, catalysts, additives or fuels used in the combustion or conversion process. For devices which are not a part of a coal gasification facility, the exemption will not apply to buildings in which the device may be located, nor to machinery and equipment which may receive, store or process coal prior to its burning, combustion or conversion, nor to machinery and equipment used to distribute coal products, steam or energy from the process or remove waste products resulting from the process. For devices which are a part of a coal gasification facility, the exemption will include all machinery, equipment, structures and related apparatus including coal-feeding equipment and equipment to manage waste and by-product streams. A device will qualify for the exemption even if it serves an industrial, manufacturing or other purpose which confers an economic benefit on the purchaser or is used for other purposes in addition to the burning, combusting or converting coal.

4) The device must use or be intended to use locally available coal, i.e., coal mined in Illinois.

5) Coal conversion includes a variety of processes which produce coal gas, liquid fuel or solid fuels. It does not encompass coal production or preparation techniques such as washing, crushing or pelletization of coal.

6) The device or the operation in which it is used must be subject to State or Federal emission control standards and must, in its operation, eliminate or significantly reduce the need for supplementary sulfur dioxide abatement that would otherwise be required.

c) Generally, vehicles, such as garbage trucks and refuse hauling trucks, whose primary purpose is to haul garbage from one point to another do not qualify for the pollution control facilities exemption. (See XU Disposal Corporation, Inc. v. Kenneth Zehnder (304 Ill.App.3d 202, 709 N.E.2d 293 (4th Dist. 1993)).) However, escort trucks that are used primarily as part of a system of preventing or reducing potential pollution in the case of a spill by a vehicle transporting pollutants may qualify for the pollution control facilities exemption. (See Beelman Truck Company v. Cosentino (253 Ill.App.3d 420, 624 N.E.2d 454 (5th Dist. 1993)).)

(Source: Amended, 24 Ill. Reg. 15104, effective \_\_\_\_\_)



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## a) General

- 1) Prior to June 25, 1996, notwithstanding **Notwithstanding the fact** that the sales may be at retail, the Retailers' Occupation Tax Act does not apply to sales of new or used oil field exploration, drilling, and production equipment costing \$250 or more, including rigs and parts of rigs; rotary rigs; cable tool rigs; workover rigs; pipe and tubular goods, including casing and drill strings; pumps and pump-jack units; storage tanks and flow lines; any individual replacement part for oil field exploration, drilling, and production equipment, if the replacement part costs in excess of \$250; and machinery and equipment purchased for lease, but excluding motor vehicles required to be registered pursuant to the Illinois Vehicle Code. ~~Oil field exploration, drilling, and production equipment costing \$250 or more, including rotary rigs, pipe and tubular goods, including casing and drill strings, pumps and pump-jack units, storage tanks and flow lines, any individual replacement part for oil field exploration, drilling, and production equipment, if the replacement part costs in excess of \$250, and machinery and equipment purchased for lease, but excluding motor vehicles required to be registered pursuant to the Illinois Vehicle Code.~~
- ~~Section--2-519--of--the--Act-- On and after June 25, 1996, the exemption is not conditioned upon the \$250 purchase threshold requirement.~~

## 2) Oil field exploration, drilling and production

- A) This exemption applies only to equipment used primarily in oil field exploration, drilling and production. Use of the equipment in any other type of exploration, drilling or mineral production will not be a qualified use and such equipment will be subject to tax. The equipment used in drilling, production or exploration of minerals, coal or water is not a qualified use of such equipment and will be subject to the full rate of tax. Excluded from this exemption are motor vehicles required to be registered pursuant to the Illinois Motor Vehicle Code [625 ILCS 5/1-111--Rev.--Stat.--1989--ch.--95-1/2-par.-1-108-et-seq-]. Special mobile equipment other than motor vehicles may qualify for the exemption if they are used primarily in oil field exploration, drilling or production. The exemption does not include supplies (such as drilling mud, well cement, acid, chemicals or explosives), coolants, lubricants, adhesives, solvents, items of personal apparel (such as gloves, shoes, glasses, goggles, coveralls, aprons, masks, mask air filters, belts, harnesses or holsters), coal, fuel oil, electricity, natural gas, artificial gas, steam, gasoline, diesel fuel, refrigerants, water or chemical additives to crude oil.

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- B) "oil field exploration" means the search for oil or natural gas. Exploration includes: Seismic studies, core testing and the drilling of test wells (wildcat wells).
- C) "Drilling" means the act of boring a hole through which oil or gas may be produced if encountered in commercial quantities.
- D) "Production" means the act or process of producing oil or gas.
- E) "Drilling rigs" include rotary, cable tool and workover rigs and parts thereof.
- F) "Production lease" means the land described in a lease instrument on which drilling for the production of oil or gas occurs.
- G) "Pipe and tubular goods" include casing, drill strings, rods and wire rope. Prior to June 25, 1996, "Pipe and tubular goods" sold by the linear foot qualify for the reduction if the cost of the total length sold in an individual transaction or sale exceeds \$250. On and after June 25, 1996, there is no such limitation.
- H) "Production equipment" includes gasoline, diesel and electric engines used as a power source, pumps and pump-jack units and parts thereof, storage tanks, flow lines and parts thereof located on the producing lease.
- I) "Kits" means kits comprised of several parts which are ordered from a manufacturer, inventoried and sold by a retailer as a single item, and items, such as a pump, which are assembled by the retailer at the time of sale from components selected by the purchaser and which are sold as a unit. Prior to June 25, 1996, kits will be treated as a single item for the purposes of the \$250 per individual item limitation. On and after June 25, 1996, there is no such limitation.
- b) **Nonexempt Illustrations**  
By way of illustration and not limitation, the following activities will not be considered oil field exploration, drilling, or use of production equipment:
- 1) The use of equipment in the construction, reconstruction, alteration, remodeling, servicing, repairing, maintenance or improvement of real estate. Material, such as steel, concrete, rock and other building material, will not qualify for the exemption;
  - 2) the use of equipment in general maintenance or repair work on exploration, drilling or production equipment;
  - 3) the use of equipment in research and development for drilling or oil field production or exploration;
  - 4) the use of equipment off the production lease to store, convey, handle or transport oil;
  - 5) the use of equipment, trailers or structures in management, sales

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or other nonproduction, nonoperational activities including inventory control, production or drilling scheduling, purchasing, receiving, accounting, fiscal management, communications, security, marketing, product exhibition and promotion, personnel recruitment, selection or training;

6) the use of equipment to prevent or fight fires, protective goggles, gas masks or face masks, helmets, gloves, coveralls, first-aid, even though such equipment may be required by law;

7) the use of equipment for ventilation, heating or illumination not required by the exploration, drilling or production process.

c) Sales to lessors of Oil Field Exploration, Drilling and Production Equipment

1) For the exemption to apply, the purchaser need not, himself, employ the equipment in oil field exploration, drilling or production. If the purchaser leases that equipment to a lessee-explorer, driller or producer who uses it in a qualified manner, the sale to the purchaser-lessor will be eligible for the reduced rate of tax. A supplier may exclude such sales from his taxable gross receipts provided the purchaser-lessor provides to him a properly completed certificate and the information contained therein would support an exemption if the sale were made directly to the lessee-explorer or driller or producer.

2) Should a purchaser-lessor subsequently lease the equipment to a lessee who does not use it in a manner that would qualify for the reduction, the purchaser-lessor will become liable for the tax which he previously did not pay.

d) Certificates of Qualified Use

Certificates of Qualified Use must be executed by the purchaser at the time of purchase. The certificate must include the seller's name and address, the purchaser's name and address and a statement that the property purchased will be used for oil field exploration or oil field drilling or as oil field production equipment. Retailers may accept blanket certificates, but have the responsibility to obtain, and must maintain, all certificates as part of their books and records. An item of oil field production, oil field drilling or oil field exploration equipment, which is initially used in oil field production, oil field drilling or oil field exploration and having been so used for less than one-half of its useful life, if converted to nonqualified uses, will become subject to tax at the time of conversion. Such tax will be collected on the price of the equipment as was taxed at the time the sale or lease was made.

(Source: Amended At 24 111. Reg. 15114, effective

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### Section 130.350 Coal Exploration, Mining, Off Highway Hauling, Processing, Maintenance and Reclamation Equipment

a) General. Prior to June 24, 1996, notwithstanding ~~Notwithstanding~~ the fact that the sales may be at retail, the Retailers' Occupation Tax Act does not apply to sales of coal exploration, mining, off highway hauling, processing, maintenance and reclamation equipment costing \$250.00 or more. The exemption also applies to individual replacement parts for coal exploration, mining, off highway hauling, processing, maintenance and reclamation equipment when the replacement part costs \$250.00 or more. Equipment and parts sold by the linear foot or similar measurement qualify for the exemption if the cost of the total length sold in an individual transaction or sale exceeds \$250.00. The exemption also applies to equipment and replacement parts costing \$250.00 or more purchased for lease if those items are used primarily (more than 50%) in the activities noted above. The exemption does not apply to motor vehicles required to be registered pursuant to the Illinois Vehicle Code [625 ILCS 5/]. ~~4111--Rev.--Stat.--1989--Ch-95-1/27--Par-1-100-et-seq-7~~ On and after June 24, 1996, the exemption is not conditioned upon the \$250 purchase threshold requirement.

1) This exemption applies only to equipment used primarily in coal exploration, mining, off highway hauling, processing, maintenance and reclamation. Use of the equipment in any other exploration, mining, off highway hauling, processing, maintenance or reclamation will not qualify for this exemption. Excluded from this exemption are motor vehicles required to be registered pursuant to the Illinois Vehicle Code. Special mobile equipment other than motor vehicles may qualify for the exemption if it is used primarily in coal exploration, mining, off highway hauling, processing, maintenance or reclamation. This exemption does not include supplies (such as chemicals, rust inhibitors, adhesives and explosives), coolants, lubricants, items of personal apparel (such as gloves, shoes, hats, helmets, coveralls, masks, mask air filters, belts, harnesses or holsters) or fuel of any type.

2) "Coal Exploration" means the search for coal. Exploration includes, but is not limited to, excavating and drilling to locate coal deposits.

3) "Mining" means the extraction of coal from the earth by underground and surface mining and includes the extraction of coal by the mine owner or operator or his nonpurchaser successors from the waste or residue of prior mining.

4) "Off Highway Hauling" means carrying or transporting and would include transport of overburden, waste material, including gob from the processing facility for disposal, and coal from the coal seam to the processing facility by conveyors or unlicensed vehicles.

5) "Processing" means preparation activities performed directly on the coal which are necessary for converting coal into a finished

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product so that it is ready for sale. Processing includes, but not limited to, sizing, crushing, drying and washing.

- 6) "Maintenance" means keeping coal exploration, mining, off highway hauling, processing, maintenance and reclamation equipment in a state of repair and efficiency.

- 7) "Reclamation" means conditioning areas affected by mining operations. Examples of reclamation activities include, but are not limited to, backfilling, grading, seeding and planting.

- 8) "Replacement Parts" means parts that which are used to replace parts of qualifying equipment and that which parts require periodic replacement. To be considered a replacement part, the part must be purchased for the purpose of being installed and must, in fact, become a physical component part of coal exploration, mining, off highway hauling, processing, maintenance or reclamation equipment and must cost \$250-00 or more. Prior to June 24, 1996, there is a requirement that such replacement parts cost \$250 or more. On and after June 24, 1996, there is no such limitation.

- 9) "Kits" means commercially-packaged sets of parts which are ordered from a manufacturer, inventoried, and sold by a retailer as a single item. Prior to June 24, 1996, a kit will be treated as a single item for purposes of the \$250-00 per item limitation. The \$250-00 per item limitation is also satisfied when an item to be used primarily in a qualifying activity is assembled by the retailer at the time of sale from components selected by the purchaser and which is sold as a unit if the unit, as sold, costs \$250-00 or more. On and after June 24, 1996, there is no such limitation. An exempt example would be a "tire assembly" comprised of the rim, tire, foam filling and valve stem.

## b) Exempt Activities

By way of illustration and not limitation, the following activities will be considered to constitute coal exploration, mining, off highway hauling, processing or maintenance:

- 1) Coal is produced in a surface mining operation that begins with the clearing of surface obstacles and overburden from the land above the coal deposit to be mined, continues with the removal of waste material and with the extraction of the coal, continues with the transportation from the coal seam to the processing facility, continues further with the refilling and grading of the mined area with overburden and waste material from a subsequently mined area, continues further with the processing of the coal, and ends with the stockpiling of the coal to allow moisture to drain and evaporate from the washed coal. By way of illustration and not limitation, the following equipment is exempt:

- A) Equipment used to drill holes for blasting material to dislodge the overburden and to transport the blasting material.
- B) Equipment used to remove overburden and other waste

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materials from the pit to be mined.

- C) Equipment used to modify the energy purchased for the surface mining process if the equipment is used to modify the energy for use on exempt equipment.

- D) Pumps and hose used to remove water or to divert water from the active pit area.

- E) Equipment used to load the overburden, waste material or coal to be transported to the processing facility into off highway haulage trucks or onto a conveyor system.

- F) Unlicensed off highway haulage trucks or a conveyor system to transport overburden, waste material or coal to the processing facility.

- G) Equipment used in grading, refilling and covering over a previously mined pit with the overburden removed from the next pit being mined.

- H) Tangible personal property used in or for the purpose of temporarily storing raw coal before processing is exempt if the raw coal is ultimately processed for resale and is in fact resold.

- I) Equipment used in a coal wash plant to clean the coal prior to sale to customers.

- J) Equipment used to blend different grades of coal together so that the final product meets customer specifications regarding quality and sulfur content.

- 2) Coal is produced in an underground mining operation that begins with the boring of a shaft from the surface to the coal deposit to be mined, continues with the removal of waste material and the extraction of coal, continues further with the transportation from the coal seam to the processing facility, continues further with the installation of roof supports and the coating of walls with rock dust to prevent mine explosions and collapse, continues further with the processing of coal and disposal of waste material from the mine and processing facility, and ends with the stockpiling of coal to allow moisture to drain and evaporate from the washed coal. By way of illustration and not limitation, the following equipment is exempt:

- A) Continuous miners used to bore the shaft, cut the coal and load it into shuttle cars.

- B) Shuttle cars used to transport the coal from the continuous miner to the feeder-breaker at the end of a conveyor belt or other transportation system.

- C) The feeder-breaker which breaks the large lumps of coal and feeds the coal onto the conveyor belt which carries the coal outside the mine where it is stockpiled or transported to the processing facility.

- D) Equipment used to modify the energy purchased for the underground mining process if the equipment is used to modify the energy for use on exempt equipment.

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- E) Pumps and hose used to remove water from the underground mine.
- F) Equipment used to install roof bolt supports and side rib bolt supports to prevent mine collapse.
- G) Equipment used to coat mine walls with inert limestone as the coal is removed to prevent explosions caused by the escape of volatile materials.
- H) Equipment installed as improvements to real estate in underground mining such as elevators, rail, ventilating and illuminating systems.
- I) The use of equipment in the construction, reconstruction, alteration, remodeling, servicing, repairing, maintenance or improvement of underground mine structures. Materials, such as lumber, steel, concrete, rock and other building materials, qualify for the exemption only when used in underground mine structures.
- J) Additions to exempt underground rail conveyors, ventilating and illumination systems due to the progression of mining will be considered as exempt, as long as, prior to June 24, 1996, the addition is valued at \$250,000 or more. On and after June 24, 1996, there is no such limitation.
- K) Longwall equipment consisting of shields, shears, face conveyors and related equipment.
- L) Tangible personal property used in or for the purpose of temporarily storing raw coal before processing is exempt if the raw coal is ultimately processed for resale and is in fact resold.
- M) Equipment used in a coal wash plant to clean the coal prior to sale to customers.
- N) Equipment used to blend different grades of coal together so that the final product meets customer specifications regarding quality and sulfur content.
- 3) By way of illustration and not limitation, the following maintenance equipment is exempt:
- Unlicensed maintenance and welding trucks used for field repair of exempt equipment.
  - Lathes, drill presses, air compressors and welders used to work repair parts.
  - Mobile and overhead cranes.
- 4) By way of illustration and not limitation, the following coal exploration equipment is exempt unless registered pursuant to the Illinois Vehicle Code:
- Drill rigs used to drill exploration core holes.
  - Water trucks used in the drilling process.
  - Winch and casing trucks used in the drilling process.
  - Field maintenance trucks used to make repairs on field equipment.
  - Air compressors.

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- c) Nonexempt Activities
- By way of illustration and not limitation, the following activities will not be considered to constitute coal exploration, mining, off highway hauling, processing or maintenance:
- The use of equipment in the construction, reconstruction, alteration, remodeling, servicing, repairing, maintenance or improvement of real estate except for underground mine structures. Material, such as lumber, steel, concrete, rock and other building materials, will not qualify for the exemption except when used in underground mine structures.
  - The use of equipment in research and development for new uses of coal;
  - The use of equipment, trailers, sheds or structures in management, sales or other nonproduction, nonoperational activities including production or extraction scheduling, purchasing, receiving, accounting, fiscal management, communications, security, marketing, product exhibition and promotion, personnel recruitment, selection or training;
  - The use of equipment to prevent or fight fires or other mining mine hazards, protective supplies such as face masks, gas masks, helmets, gloves, coveralls, goggles, or first aid equipment and supplies, even though such equipment and supplies may be required by law;
  - The use of equipment for general ventilation, heating, cooling, climate control or general illumination not specifically required for the exploration, mining, off highway hauling, processing, maintenance or reclamation operation;
  - Facilities for storing coal after extraction from the mine and processing; loaders, cranes, equipment used to load coal onto trucks, railcars or barges for delivery to customers.
  - Sales to lessors of Coal Exploration, Mining, Off Highway Hauling, Processing, Maintenance and Reclamation Equipment
    - For the exemption to apply, the purchaser need not, himself, employ the equipment in coal exploration, mining, off highway hauling, processing, maintenance or production. If the purchaser leases the equipment to a lessee who uses it primarily in a qualified manner, the sale to the purchaser-lessee will be eligible for the exemption.
- A supplier may exclude such sales from his taxable gross receipts if the purchaser-lessee provides him with a properly completed certificate and the information contained therein would support a reduction if the sale were made directly to the lessee.
- Should a purchaser-lessee subsequently lease the equipment to a lessee who does not use it primarily in a way that would qualify for the reduction, the purchaser-lessee will become liable for the tax which he previously did not pay.
- e) Purchaser Certification



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Certificates must be executed by the purchaser. The certificate must include the seller's name and address, the purchaser's name and address and a statement that the property purchased will be used primarily for coal exploration, mining, off highway hauling, processing, maintenance or reclamation. Sellers may accept blanket certificates, but have the responsibility to obtain and keep all certificates as part of their books and records. If a retailer accepts the certificate and the purchaser does not, in fact, use the equipment in a qualifying manner, the purchaser will be liable to the Department for the tax. Equipment which is initially used primarily in a qualifying manner and, having been so used for less than one-half of its useful life, is converted to nonqualifying uses, will become subject to tax at the time of conversion. ~~Such tax will be collected on the portion of the equipment price that was taxed at 6 1/2 or exempt at the time the sale or lease was made. Replacement parts purchased initially for use in a qualifying manner and used in a nonqualifying use will become subject to tax at the time of use. Such tax will be collected on the replacement part cost that was exempt or taxed at 6 1/2 at the time the sale or lease was made.~~

(Source: Amended at 24 Ill. Reg. 15104, effective 1/1/94)

## Section 130.351 Aggregate Manufacturing

a) General. Notwithstanding the fact that the sales may be at retail, the Retailers' Occupation Tax Act does not apply to sales of aggregate exploration, mining, off highway hauling, processing, maintenance and reclamation equipment used for the exploration and mining of mineral deposits and for the manufacture of resultant aggregate products. The exemption also applies to individual replacement parts for aggregate exploration, mining, off highway hauling, processing, maintenance and reclamation equipment. The exemption also applies to equipment and replacement parts purchased for lease if those items are used primarily (more than 50%) in the activities noted above. The exemption does not apply to motor vehicles required to be registered pursuant to the Illinois Vehicle Code [625 ILCS 5].

1) "Aggregate" shall mean any mineral deposit or finished product including but not limited to sand, gravel, stone, clay, industrial minerals, composites or other mineral solids, except coal.

2) This exemption applies only to equipment used primarily in aggregate exploration, mining, off highway hauling, processing, maintenance and reclamation. Use of the equipment in any other exploration, mining, off highway hauling, processing, maintenance or reclamation will not qualify for this exemption. Excluded from this reduction are motor vehicles required to be registered pursuant to the Illinois Vehicle Code. Special mobile equipment

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other than motor vehicles may qualify for the exemption if it is used primarily in aggregate exploration, mining, off highway hauling, processing, maintenance or reclamation. This exemption does not include supplies (such as chemicals, rust inhibitors, adhesives and explosives), coolants, lubricants, items of personal apparel (such as gloves, shoes, hats, helmets, coveralls, masks, mask air filters, belts, harnesses or holsters) or fuel of any type.

3) "Aggregate Exploration" means the search for aggregate. Exploration includes, but is not limited to, excavating, dredging, and drilling to locate aggregate deposits.

4) "Mining" means the extraction of aggregate from the earth by underground and surface mining and includes the extraction of aggregate by the mine owner or operator or his nonpurchaser successors from the waste or residue of prior mining.

5) "Off Highway Hauling" means carrying or transporting and would include transport of overburden or waste material, including byproduct materials from the processing facility for disposal and aggregate from the aggregate deposit to the processing facility by conveyors or unlicensed vehicles.

6) "Processing" means preparation activities performed directly on the aggregate that are necessary for converting aggregate into a finished product so that it is ready for sale. Processing includes, but is not limited to, sizing, crushing, drying and washing.

7) "Maintenance" means keeping aggregate exploration, mining, off highway hauling, processing, maintenance and reclamation equipment in a state of repair and efficiency.

8) "Reclamation" means conditioning areas affected by mining operations. Examples of reclamation activities include, but are not limited to, backfilling, grading, seeding and planting.

9) "Replacement Parts" means parts that are used to replace parts of a qualifying equipment that require periodic replacement. To be considered a replacement part, the part must be purchased for the purpose of being installed and must, in fact, become a physical component part of aggregate exploration, mining, off highway hauling, processing, maintenance or reclamation equipment.

10) "Kits" means commercially packaged sets of parts that are ordered from a manufacturer, inventoried, and sold by a retailer as a single item. An exempt example would be a "tire assembly" comprised of the rim, tire, foam filling and valve stem.

b) Exempt Activities. By way of illustration and not limitation, the following activities will be considered to constitute aggregate exploration, mining, off highway hauling, processing or maintenance:

1) Aggregate is produced in a surface mining operation that begins with the clearing of surface obstacles and overburden from the land above the aggregate deposit to be mined, continues with the removal of waste material and with the extraction of the

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aggregate, continues with the transportation from the aggregate deposit to the processing facility, continues further with the refilling and grading of the mined area with overburden and waste material, continues further with the processing of the aggregate, and ends with the stockpiling of the aggregate. By way of illustration and not limitation, the following equipment is exempt:

- A) Equipment used to drill and load holes for blasting material used to fracture aggregate for extraction and to transport the blasting material.
  - B) Equipment used to remove overburden and other waste materials from the deposit to be mined.
  - C) Equipment used to modify the energy purchased for the surface mining process if the equipment is used to modify the energy for use on exempt equipment.
  - D) Pumps, hoses, piping and discharge apparatus, used in the movement or removal of water or to divert water from the active mine area.
  - E) Equipment used to load the overburden, waste material or aggregate to be transported to the processing facility into off highway haulage trucks or onto a conveyor system.
  - F) Equipment used to extract aggregate from the earth.
  - G) Unlicensed off highway haulage trucks or a conveyor system to transport overburden, waste material or aggregate to the processing facility.
  - H) Equipment used to backfill, grade, seed, plant or otherwise reclaim previously mined land.
  - I) Crushing, screening and other equipment used to beneficiate and size aggregate products.
  - J) Tangible personal property used in or for the purpose of temporarily storing aggregate before processing is exempt if the aggregate is ultimately processed for resale and is in fact resold.
  - K) Equipment used in an aggregate wash plant to clean the aggregate prior to sale to customers.
  - L) Equipment used to blend different grades of aggregate together so that the final product meets customer specifications.
  - M) Electrical cable that is part of an electrical distribution system supplying electricity to exempt equipment in the field.
- 2) Aggregate is produced in an underground mining operation that begins with creating access from the surface to the aggregate deposit to be mined, continues further with the installation of roof supports, continues with the removal of waste material and the extraction of aggregate, continues further with the transportation from the aggregate deposit to the processing facility, continues further with the processing of aggregate and

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disposal of waste material from the mine and processing facility, and ends with the stockpiling of aggregate. By way of illustration and not limitation, the following equipment is exempt:

- A) Equipment used to create access to the aggregate deposit and load aggregate into conveyor belts, trucks or other conveyances used to transport aggregate from the deposit to the processing operation.
  - B) Conveyor belts, trucks or other conveyances used to transport aggregate from the deposit to the processing operation.
  - C) The feeder and crusher used to break large pieces of aggregate.
  - D) Equipment used to modify the energy purchased for the underground mining process if the equipment is used to modify the energy for use on exempt equipment.
  - E) Pumps, hoses, piping and discharge apparatus, used in the movement or removal of water or to divert water from the underground mine area.
  - F) Equipment used to install roof bolt supports and side rib bolt supports, and scaling prior to roof bolting, to prevent mine collapse.
  - G) Equipment used to coat mine walls with inert material for loose rock safety.
  - H) Equipment installed as improvements to real estate for mining, such as elevators and rail, ventilating and illuminating systems.
  - I) Additions to exempt underground rail conveyors and ventilating and illumination systems due to the progression of mining.
  - J) Equipment used to drill and load holes for blasting material used to fracture aggregate for extraction and to transport the blasting material.
  - K) Equipment used for transporting aggregate to above-ground facilities.
  - L) Tangible personal property used in or for the purpose of temporarily storing aggregate before processing if the aggregate is ultimately processed for resale and is in fact resold.
  - M) Equipment used in an aggregate wash plant to clean the aggregate prior to sale to customers.
  - N) Equipment used to blend different grades of aggregate together so that the final product meets customer specifications.
  - O) Electrical cable that is part of an electrical distribution system supplying electricity to exempt equipment in the field.
- 3) By way of illustration and not limitation, the following

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maintenance equipment is exempt:

- A) Unlicensed maintenance and welding trucks used for field repair of exempt equipment.
- B) Lathes, drill presses, air compressors and welders used to attach repair parts.
- C) Mobile and overhead cranes.
- D) Equipment used for dust suppression.
- 4) By way of illustration and not limitation, the following aggregate exploration equipment is exempt unless registered pursuant to the Illinois Vehicle Code:
  - A) Drill rigs used to drill exploration core holes.
  - B) Water trucks used in the drilling process.
  - C) Winch and casing trucks used in the drilling process.
  - D) Field maintenance trucks used to make repairs on field equipment.
  - E) Air compressors.

## c) Nonexempt Activities

By way of illustration and not limitation, the following activities will not be considered to constitute aggregate exploration, mining, off highway hauling, processing or maintenance:

- 1) The use of equipment in the construction, reconstruction, alteration, remodeling, servicing, repairing, maintenance or improvement of real estate except for underground mine structures. Material, such as lumber, steel, concrete, rock and other building materials, will not qualify for the exemption except when used in underground mine structures;
- 2) the use of equipment in research and development for new uses of aggregate;
- 3) the use of equipment, trailers, sheds or structures in management, sales or other nonproduction, nonoperational activities including production of extraction scheduling, purchasing, receiving, accounting, fiscal management, communications, security, marketing, product exhibition and promotion, and personnel recruitment, selection or training;
- 4) the use of equipment to prevent or fight fires or other mining hazards and protective supplies such as face masks, gas masks, helmets, gloves, coveralls, goggles, or first aid equipment and supplies, even though such equipment and supplies may be required by law;
- 5) the use of equipment for general ventilation, heating, cooling, climate control or general illumination not specifically required for the exploration, mining, off highway hauling, processing, maintenance or reclamation operation;
- 6) facilities for storing aggregate after extraction and processing;
- 7) front-end loaders, cranes and equipment used to load aggregate onto trucks, railcars or barges for delivery to customers;
- 8) Equipment primarily used to produce aggregate for either internal consumption or any other nonexempt use, and equipment primarily

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leased to produce aggregate for either internal consumption or any other nonexempt use, will not be eligible to claim the exemption:

- d) Sales to Lessors of Aggregate Exploration, Mining, Off Highway Hauling, Processing, Maintenance and Reclamation Equipment
  - 1) For the exemption to apply, the purchaser need not, himself, employ the equipment in aggregate exploration, mining, off highway hauling, processing, maintenance or production. If the purchaser leases the equipment to a lessee who uses it primarily in a qualified manner, the sale to the purchaser-lessee will be eligible for the exemption. A supplier may exclude such sales from his taxable gross receipts if the purchaser-lessee provides him with a properly completed certificate and the information contained therein would support a reduction if the sale were made directly to the lessee.
  - 2) Should a purchaser-lessee subsequently lease the equipment to a lessee who does not use it primarily in a way that would qualify for the reduction, the purchaser-lessee will become liable for the tax that he previously did not pay. The tax will be assessed upon the fair market value of the equipment at the time of conversion.
- e) Purchaser Certification
 

Certificates must be executed by the purchaser. The certificate must include the seller's name and address, the purchaser's name and address and a statement that the property purchased will be used primarily for aggregate exploration, mining, off highway hauling, processing, maintenance or reclamation. Sellers may accept blanket certificates, but have the responsibility to obtain and keep all certificates, as part of their books and records. If a retailer accepts the certificate and the purchaser does not in fact, use the equipment in a qualifying manner, the purchaser will be liable to the Department for the tax. Equipment that is initially used primarily in a qualifying manner and, having been so used for less than one-half of its useful life, is converted to nonqualified uses, will become subject to tax at the time of conversion. Replacement parts purchased initially for use in a qualifying manner and used in a nonqualifying use will become subject to tax at the time of use.

(Source: Amended at 24 Ill. Reg. 1510.3, effective 11/1/2000)

## SUBPART D: GROSS RECEIPTS

## Section 130.401 Meaning of Gross Receipts

"Gross receipts" means all the consideration actually received by the seller, except traded-in tangible personal property.

- a) Filing Returns on Gross Sales Basis

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Deferred payments made by purchasers are not required to be included in gross receipts until actually received by the seller, ~~unless~~ The preferred method of reporting receipts from sales is to report them when payment is actually received (i.e., gross receipts basis). However, if a seller keeps his books on a gross sales basis, rather than on a gross receipts basis, and ~~if a seller~~ desires to file returns on a gross sales basis, he shall notify the Department, in writing, of his intention to change reporting methods. When a seller makes this change, it should use the "wash-out" procedure to reduce reporting problems when receipts on account are received in a month subsequent to the month of sale when a reporting change basis has been made.

EXAMPLE: Assume a seller wishes to make a change effective with the reporting month of August 1990. Under the "wash-out" procedure, it should calculate the unpaid taxable accounts receivable on its books as of the end of the last business day (July 31, 1990) prior to the first of the month (August 1, 1990) change-over from the accrual to the receipts basis. The taxpayer should then consider all taxable receipts on account to be receipts on which the tax has already been paid (on a sales basis prior to the change-over) until such time as those receipts equal the total of the taxable accounts receivable that it had previously calculated on July 31, 1990 (the day prior to the change-over). Once that point is reached, all subsequent receipts, even those from sales prior to the change-over, should be reported as taxable receipts.

- b) Returned Merchandise and Cancellations
- Any seller may deduct from his gross receipts any refunds made by him during the preceding return period to purchasers, on account of tangible personal property returned to the seller, in case the seller had theretofore included the receipts from the sale of such tangible personal property in a return made by him, and had paid the tax imposed by the Retailers' Occupation Tax Act with respect to such receipts. However, if the seller collected the Use Tax on such a sale, he should refund such tax to his customer to whom he makes a refund of the selling price. When the seller makes a charge for restocking or reshelving returned merchandise, the receipts retained by the seller to cover the restocking or reshelving fee are not considered taxable gross receipts. When customers return merchandise, sellers should refund all of the sales tax to the customer, even though they will not be refunding all of the purchase price because of the restocking or reshelving policy. Cancellation fees should be handled in the same manner.

- c) Reward Credits
- Reward credits, sometimes referred to as hostess dollars, awarded to a host or hostess for sponsoring a party for friends at which sellers may show and solicit orders for their merchandise, and which are awarded based upon the amount of sales generated at the party, are included in gross receipts subject to tax when applied toward

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purchases of the seller's merchandise. The value of the reward credit equals the dollar amount credited when the reward credit is applied.

- d) Membership Fees
- Membership fees are not gross receipts from the sale of tangible personal property. Membership fees are gross receipts received in exchange for an intangible. For example, when membership fees "buy" purchasers the right to purchase products at wholesale, but are not applied to the purchase price of tangible personal property, they are not subject to sales tax. However, when membership fees represent the sale of tangible personal property, they are subject to tax. For example, if a country club charges a member \$100 each month as a "minimum charge" for food services at the club, but the member only consumes \$75 worth of food in a particular month, tax is due on \$75.
- e) Accounts Receivable Assigned to a Wholly Owned Subsidiary
- With regard to receipts on other consideration received by a seller from the sale, transfer, or assignment of accounts receivable to a wholly owned subsidiary, such receipts are not considered to be gross receipts subject to tax until the purchaser makes payment on such accounts.

(Source: Amended at 24 Ill. Reg. 15104, effective 11-1-79)

## Section 130.410 Cost of Doing Business Not Deductible

In computing Retailers' Occupation Tax liability, no deductions shall be made by a taxpayer from gross receipts or selling prices on account of the cost of property sold, the cost of materials used, labor or service costs, idle time charges, incoming freight or transportation costs, overhead costs, processing charges, clerk hire or salesmen's commissions, interest paid by the seller, or any other expenses whatsoever. Costs of doing business are an element of the retailer's gross receipts subject to tax even if separately stated on the bill to the customer.

- a) For example, a retailer may choose to accept payment from a customer through the use of a credit or debit card, and the retailer may not receive the full amount of payment due to the service charges or fees charged by the credit or debit card company. These charges or fees are part of the retailer's cost of doing business and are not deductible from the gross receipts subject to tax.
- b) To determine whether outgoing shipping and handling charges are deductible from gross receipts that are subject to tax, see Section 130.415 of this Part.
- c) Handling charges represent a retailer's cost of doing business, and are not deductible from the gross charges subject to tax. However, such charges are often stated in combination with shipping charges. In this case, charges designated as "shipping and handling" as well as delivery or transportation charges in general, are not taxable if it can be shown that they are both separately contracted for and that



such charges are actually reflective of the costs of shipping. To the extent that shipping and handling charges exceed the costs of shipping, the charges are subject to tax. (See Section 130.415 of this Part.)

(Source: Amended at 24 Ill. Reg. 35104, effective 1/1/2000)

#### Section 130.415 Transportation and Delivery Charges

- a) Transportation and delivery charges are considered to be freight, express, mail, truck or other carrier, conveyance or delivery expenses. These charges are also many times designated as shipping and handling charges.
- b) The answer to the question of whether or not a seller, in computing his Retailers' Occupation Tax liability, may deduct, from his gross receipts from sales of tangible personal property at retail, amounts charged by him to his customers on account of his payment of transportation or delivery charges in order to secure delivery of the property to such customers, or on account of his incurring of expense in making such delivery himself, depends not upon the separate billing of such transportation or delivery charges or expense, but upon whether the transportation or delivery charges are included in the selling price of the property which is sold or whether the seller and the buyer contract separately for such transportation or delivery charges by not including such charges in such selling price. In addition, charges for transportation and delivery must not exceed the costs of transportation or delivery. If those charges do exceed the cost of delivery or transportation, the excess amount is subject to tax.

- c) If such transportation or delivery charges are included in the selling price of the tangible personal property which is sold, the transportation or delivery expense is an element of cost to the seller within the meaning of Section 1 of the Retailers' Occupation Tax Act, and may not be deducted by the seller in computing his Retailers' Occupation Tax liability.

- d) If ~~on~~~~the~~~~other~~~~hand~~~~,~~~~where~~ the seller and the buyer agree upon the transportation or delivery charges separately from the selling price of the tangible personal property which is sold, then the cost of the transportation or delivery service is not a part of the "selling price" of the tangible personal property which is sold, but instead is a service charge, separately contracted for, and need not be included in the figure upon which the seller computes his Retailers' Occupation Tax liability. ~~Mail-order~~~~delivery~~ Delivery charges are deemed to be agreed upon separately from the selling price of the tangible personal property being sold so long as the seller ~~mail-order~~ form requires a separate charge for delivery and so long as the charges designated as transportation or delivery or shipping and

handling are actually reflective of the costs of such shipping, transportation or delivery. To the extent that such charges exceed the costs of shipping, transportation or delivery, the charges are subject to tax. The best evidence that transportation or delivery charges were agreed to separately and apart from the selling price, is a separate and distinct contract for transportation or delivery. However, documentation which demonstrates that the purchaser had the option of taking delivery of the property, at the seller's location, for the agreed purchase price, or having delivery made by the seller for the agreed purchase price, plus an ascertained or ascertainable delivery charge, will suffice.

- e) Incoming Transportation Costs  
Transportation or delivery charges paid by a seller in acquiring property for sale are merely costs of doing business to the seller and may not be deducted by such seller in computing his Retailers' Occupation Tax liability, even though he passes such costs on to his customers by quoting and billing such costs separately from the selling price of tangible personal property which he sells. The same is true of transportation or delivery charges paid by the seller in moving property to some point from which the property (when subsequently sold) will be delivered or shipped to the purchaser.

(Source: Amended at 24 Ill. Reg. 35106, effective 1/1/2000)

#### Section 130.425 Traded-In Property

- a) "Gross receipts" means the "selling price" or "amount of sale". "Selling price" or the "amount of sale" means the consideration for a sale valued in money whether received in money or otherwise, including cash, credits, property other than as hereinafter provided, and services, but not including the value of or credit given for traded-in tangible personal property where the item that is traded-in is of like kind and character as that which is being sold, and shall be determined without any deduction on account of the cost of the property sold, the cost of materials used, labor or service cost or any other expense whatsoever. "Selling price" does not include charges that are added to prices by sellers on account of the seller's tax liability under the Retailers' Occupation Tax Act, or on account of the seller's duty to collect, from the purchaser, the tax that is imposed by the Use Tax Act, or on account of the seller's tax liability under the Home Rule Municipal Retailers' Occupation Tax Act [65 ILCS 5/8-11-1.1] ~~4444-Rev-Stat-1999-ch-24-par-8-ii-37~~, the Non-Home Rule Municipal Retailers' Occupation Tax Act [65 ILCS 5/8-11-1.3] ~~4444-Rev-Stat-1999-ch-24-par-8-ii-37~~, the Home Rule County Retailers' Occupation Tax Act [55 ILCS 5/5-1006], ~~4444-Rev-Stat-1999-ch-347-par-5-1066~~ Section 4 of the Water Commission Act of 1985 [70 ILCS 3720/4] ~~4444-Rev-Stat-1999-ch-~~

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111-2/3--Par--2547, Section 5.01 of the Local Mass Transit District Act [70 ICS 3610/5.01] ~~111--Rev--Stat--1989--Ch--111-7/3--Par--355-rd47 and Section 4.03 of the Regional Transportation Authority Act [70 ICS 3615/4.03] 111--Rev--Stat--1989--Ch--111-7/3--Par--744-rd47.~~

- b) The phrase "like kind and character" includes, but is not limited to, the trading of any kind of motor vehicle on the purchase of any kind of motor vehicle, or the trading of any kind of farm implement on the purchase of any kind of farm implement, while not including a kind of item which, if sold at retail by that retailer, would be exempt from Retailers' Occupation Tax and Use Tax as an isolated or occasional sale.
- c) A motor vehicle traded to a farm implement dealer for a farm implement would not qualify for the exemption unless such farm implement dealer is also a motor vehicle dealer because the farm implement dealer's sale of the motor vehicle would be exempt as an isolated or occasional sale. A farm implement traded to a motor vehicle dealer for a motor vehicle would not qualify for the exemption unless such dealer is also a farm implement dealer because the motor vehicle dealer's sale of the farm implement would be an exempt isolated or occasional sale. A farm implement traded for a motor vehicle, or a motor vehicle traded for a farm implement, would qualify for the exemption if the seller is engaged in business both as a motor vehicle dealer and a farm implement dealer. Agricultural produce or animals traded for a motor vehicle or for a farm implement would not qualify for the exemption.
- d) The real test is whether the retail sale of the traded-in tangible personal property by the person who accepts it in trade would be subject to Retailers' Occupation Tax, or whether such sale would be exempt as an isolated or occasional sale (see Section 130.110). In the former event, the tangible personal property qualifies for the trade-in exemption. In the latter event, it does not.
- e) The value of tangible personal property taken by a seller in trade as all or a part of the consideration for a sale, where the item that is traded-in is of like kind and character as that which is being sold, shall not be considered to be "gross receipts" subject to the Retailers' Occupation Tax and need not be included in the seller's return, or may be deducted in the return from gross receipts if included in gross receipts as reported in the return. The value of traded-in real estate or intangible personal property is not deductible from gross receipts in computing Retailers' Occupation Tax liability.
- f) The Retailers' Occupation Tax applies to the business of selling tangible personal property at retail. In this State whether such property is new or used and regardless of how the seller may have acquired such property (i.e., by way of purchase, as a trade-in or in some other manner).
- g) No trade-in credit may be taken for amounts representing the proceeds due or paid under an insurance contract if title to missing, damaged

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or destroyed property is transferred to an insurer by operation of law or contract, i.e., the insurance claim value of property may not be used as a trade-in credit when an insured purchases tangible personal property to replace property which has been lost or destroyed.

- h) No trade-in credit may be taken for that portion of the purchase price of a new automobile representing a settlement which the purchaser has obtained from an automobile manufacturer pursuant to the New Vehicle Buyer Protection Act [915 ICS 380] ~~111--Rev--Stat--1989--Ch--121-1/3--Par--1261-et-seq7.~~

- i) When tangible personal property is sold that is covered by a "core charge," the full retail selling price of such property, including the core charge, is subject to Retailers' Occupation Tax. The fact that a component of the gross receipts from the sale of the tangible personal property is labeled a "core charge" does not change the taxable nature of the transaction. A core charge is regarded as a predetermined trade-in value. Tax should be charged on the core charge, but a deduction may be taken for the trade-in tangible personal property actually received after the date of sale if books and records clearly relate the trade-in to the sales transaction. Such a situation would occur when the replacement property is purchased prior to the time the used property is returned. If, on the other hand, the used property is traded in at the time of purchase, tax is due on the purchase price, less the allowance for the trade-in.

(Source: Amended at 24 Ill. Reg. 5.5002, effective 1/1/2001)

## Section 130.435 State and Local Taxes Other Than Retailers' Occupation Tax

- a) Illinois Motor Fuel Tax and Cigarette Tax

- 1) In calculating taxable receipts, sellers of motor fuel for use or consumption may deduct the Illinois Motor Fuel Tax collected by such sellers with respect to such sales, because the Illinois Motor Fuel Tax is on the consumer and is not considered to be a part of the "selling price" of the motor fuel.
- 2) The amount of the retail selling price of cigarettes represented by the Cigarette Tax or Cigarette Use Tax may not be deducted from the seller's gross receipts from the sale in computing Retailers' Occupation Tax liability.
- b) Illinois and Cook County Liquor Gallonage Taxes
- No amounts shall be deducted from gross receipts on account of the taxes imposed by The Liquor Control Act of 1934 in computing Retailers' Occupation Tax liability on retail sales of alcoholic beverages. That is true because the legal incidence of these taxes is on the manufacturer or importing distributor and not on the consumer. The retailer does not act, in any legal sense, as a collector of these taxes even though he shifts the economic burden of them to the consumer. Since the legal incidence of the Cook County Liquor

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Gallonage Tax is on the consumer, with the seller acting merely as a collector of the tax for the county, amounts collected because of the Cook County Liquor Tax are not considered to be a part of the liquor retailer's receipts that are subject to Retailers' Occupation Tax.

- c) Underground Storage Tank Tax, Environmental Impact Fee, and County Motor Fuel Taxes

The Underground Storage Tank Tax imposed under Section 2a of the Motor Fuel Tax Law and the Environmental Impact Fee imposed under the Environmental Impact Fee Law are includable in gross receipts subject to Retailers' Occupation Tax because such taxes are imposed upon receivers of fuel and not upon consumers. In addition, County Motor Fuel Taxes imposed under the County Motor Fuel Tax Law are includable in gross receipts subject to Retailers' Occupation Tax because such taxes are imposed upon retailers of motor fuel and not upon consumers.

(Source: Amended at 24 Ill. Reg. 15104, effective \_\_\_\_\_)

## Section 130.445 Federal Taxes

- a) When Deductible

1) In computing Retailers' Occupation Tax liability, a person making such computation may deduct an amount equivalent to taxes which he pays to the Federal Government if he is required by the Federal law to collect such taxes from his customers and to remit such taxes directly to the Federal Government.

2) Also, in computing Retailers' Occupation Tax liability, a person making such computation may deduct an amount equivalent to Federal excise tax which he pays directly to the Federal Government if such Federal tax is an excise tax imposed upon tangible personal property when sold at retail as distinguished from tangible personal property sold by a wholesaler, an importer, a manufacturer or other producer. Such taxes include the Federal taxes upon luxury passenger vehicles, special fuels, and heavy trucks and trailers.

- b) When Not Deductible

1) Federal excise taxes imposed upon the manufacture or production of tangible personal property, and Federal processing taxes, compensating taxes, importation taxes and taxes on floor stocks are not deductible, in computing Retailers' Occupation Tax liability, from the gross receipts of persons who sell such tangible personal property at retail. Such taxes include the Federal taxes upon manufacturers of tobacco products and alcoholic liquors.

2) Also, Federal taxes which are imposed on tangible personal property when sold by a wholesaler, an importer, a manufacturer or other producer (such as the Federal taxes on gasoline, tires or other tangible personal property when sold by a wholesaler, an

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importer, a manufacturer or other producer), are not deductible from gross receipts by anyone in computing Retailers' Occupation Tax liability.

- 3) The taxes referred to under this subheading ("When Not Deductible") are merely costs of doing business to the person who pays such taxes or to persons to whom the economic burden of such taxes may be shifted by those who pay such taxes to the Federal Government.

(Source: Amended at 24 Ill. Reg. 15104, effective \_\_\_\_\_)

## SUBPART E: RETURNS

## Section 130.535 Payment of the Tax, Including Quarter Monthly Payments in Certain Instances

a) Except as noted hereinafter, at the same time that a tax return required by the provisions of the Act is filed with the Department, the taxpayer shall pay the tax that is due with such return to the Department.

b) If the taxpayer's average monthly tax liability to the Department under the Retailers' Occupation Tax Act, the Use Tax Act, the Service Occupation Tax Act, the Service Use Tax Act, excluding any liability for prepaid sales tax to be remitted in accordance with Section 2d of the Act, was \$10,000 or more during the preceding 4 complete calendar quarters, he shall file a return with the Department each month by the 20th day of the month next following the month during which such tax liability is incurred and shall make payments to the Department on or before the 7th, 15th, 22nd and last day of the month during which such liability is incurred.

If the month during which such tax liability is incurred begins on or after January 1, 1988, and prior to January 1, 1989, or begins on or after January 1, 1996, each payment shall be in an amount equal to 22.5% of the taxpayer's actual liability for the month or 25% of the taxpayer's liability for the same calendar month of the preceding year.

If the month during which such tax liability is incurred begins on or after January 1, 1989, and prior to January 1, 1996, each payment shall be in an amount equal to 22.5% of the taxpayer's actual liability for the month or 25% of the taxpayer's liability for the same calendar month of the preceding year or 100% of the taxpayer's actual liability for the quarter monthly reporting period.

If the month during which such tax liability is incurred begins on or after January 1, 1996, each payment shall be in an amount equal to 22.5% of the taxpayer's actual liability for the month or 25% of the taxpayer's liability for the same calendar month of the preceding year.



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The amount of such payments shall be credited against the final tax liability of the taxpayer's return for that month. Prior to January 1, 1999, if ~~if~~ any such payment is not paid at the time or in the amount required in this subsection ~~herein~~, then the taxpayer's 2%, 2.1% or 1.75% vendors' discount shall be reduced by 2%, 2.1% or 1.75% of the difference between the minimum amount due as a payment and the amount of such quarter monthly payment actually and timely paid, and the taxpayer shall be liable for penalties and interest on such difference except insofar as the taxpayer has previously made payments for that month to the Department in excess of the minimum payments previously due as provided in this Section. Beginning on and after January 1, 1999, if any such payment is not paid at the time or in the amount required in this subsection, then the taxpayer shall be liable for penalties and interest on the difference between the minimum amount due as a payment and the amount of such quarter monthly payment actually and timely paid, except insofar as the taxpayer has previously made payments for that month to the Department in excess of the minimum payments previously due as provided in this Section.

- c) Without regard to whether a taxpayer is required to make quarter monthly payments as specified above, any taxpayer who is required by Section 2d of this Act to collect and remit prepaid taxes and has collected prepaid taxes which average in excess of \$25,000 per month during the preceding 2 complete calendar quarters, shall file a return with the Department as required by Section 2f and shall make payments to the Department on or before the 7th, 15th, 22nd and last day of the month during which such liability is incurred. If the month during which such tax liability is incurred begins on or after January 1, 1987, each payment shall be in an amount equal to 22.5% of the taxpayer's actual liability for the month or 26.25% of the taxpayer's liability for the same calendar month of the preceding year. The amount of such quarter monthly payments shall be credited against the final tax liability of the taxpayer's return for that month filed under this Section or Section 2f, as the case may be. Once applicable, the requirement of the making of quarter monthly payments to the Department pursuant to this paragraph shall continue until such taxpayer's average monthly prepaid tax collections during the preceding 2 complete calendar quarters is \$25,000 or less. If any such quarter monthly payment is not paid at the time or in the amount required, the taxpayer shall be liable for penalties and interest on such difference, except insofar as the taxpayer has previously made payments for that month in excess of the minimum payments previously due. (Section 3 of the Act)
- d) If any such payment or deposit provided for herein exceeds the taxpayer's present and probable future liabilities under the Retailers' Occupation Tax Act, the Use Tax Act, the Service Occupation Tax Act and the Service Use Tax Act, the Department shall, if requested by the taxpayer, issue to the taxpayer a credit memorandum, which may be submitted by the taxpayer to the Department in payment of

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tax liability subsequently to be remitted by the taxpayer to the Department or be assigned by the taxpayer to a similar taxpayer under the Retailers' Occupation Tax Act, the Use Tax Act, the Service Occupation Tax Act or the Service Use Tax Act. If no such request is made, the taxpayer may credit such excess payment against its liability subsequently to be remitted to the Department under the Act, the Use Tax Act, the Service Occupation Tax Act or the Service Use Tax Act. If the Department subsequently determines that all or any part of the credit taken was not actually due to the taxpayer, the taxpayer's 2.1% and 1.75% vendors' discount shall be reduced by 2.1% or 1.75% of the difference between the credit taken and that actually due, and that taxpayer shall be liable for penalties and interest on such difference.

- e) Any deposit previously made by a taxpayer who is required to make quarter monthly payments shall be applied against the taxpayer's liability to the Department under the Retailers' Occupation Tax Act, the Use Tax Act, the Service Occupation Tax Act or the Service Use Tax Act for the month preceding the first month in which the taxpayer is required to make such quarter monthly payments; ~~if the deposit exceeds that liability, the Department shall issue the taxpayer a credit memorandum for the excess.~~

ef) For the purposes of this Section, the phrase "preceding 4 complete calendar quarters" means the preceding 4 complete calendar quarters for which returns would have been filed or should have been filed for the last month of the 4 quarter period since, until then, the making of the required computations for the 4 quarter period would be impossible. For example, the preceding 4 complete calendar quarters with reference to a November 1, 1976, date would actually have ended June 30, 1976, since most returns for the last month of that 4 quarter period would not have to have been filed until July 31, 1976, and the preceding 4 complete calendar quarters with reference to a July 1, 1977, date would actually end March 31, 1977, since most returns for the last month of that 4 quarter period would not have to be filed until April 30, 1977. The calendar quarters are January through March, April through June, July through September and October through December.

fg) Beginning October 1, 1993, a taxpayer who has an average monthly tax liability of \$150,000 or more shall make all payments required by rules of the Department (see 86 Ill. Adm. Code 750 "Payment of Taxes by Electronic Funds Transfer") by electronic funds transfer. Beginning October 1, 1994, a taxpayer who has an average monthly tax liability of \$100,000 or more shall make all payments required by rules of the Department by electronic funds transfer. Beginning October 1, 1995, a taxpayer who has an average monthly tax liability of \$50,000 or more shall make all payments required by rules of the Department by electronic funds transfer.

(Source: Amended at 24 Ill. Reg.

15104,

effective



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## Section 130.540 Returns on a Transaction by Transaction Basis

- a) Who Must File Transaction Reporting Returns  
In addition, with respect to motor vehicles, and aircraft, watercraft, and trailers that are required to be registered with an agency of this State (and implements of husbandry or special mobile equipment for which the purchaser intends to apply for an optional title) every retailer selling this kind of tangible personal property in Illinois shall file, with the Department, upon a form prescribed and supplied by the Department, a separate return for each such item of tangible personal property which the retailer sells. (Section 3 of the Act)
- b) 1) The transaction reporting return prescribed and supplied to retailers by the Department not only shall serve as such return (for both the buyer and the seller), but also may serve as the dealer's invoice to the purchaser. Such forms will be numbered. The Department will keep a record of all of these forms which it supplies to a given retailer, and he is responsible for accounting to the Department for all such forms. If a transaction reporting return form should be spoiled, the retailer should mark it "voided" and retain send it in his books and records for 42 months back-to-the-Department. Transaction reporting returns are not transferable by one retailer to another, but must be filed with or otherwise accounted for to the Department by the retailer to whom the particular forms are issued by the Department.
- 2) Such transaction reporting return must show the name and address of the seller; the name and address of the purchaser; the amount of the selling price including the amount allowed by the retailer for traded-in property, if any; the amount allowed by the retailer for the traded-in tangible personal property, if any; the balance payable after deducting such trade-in allowance from the total selling price; the amount of tax due from the retailer with respect to such transaction; the amount of Use Tax collected from the purchaser by the retailer on such transaction (or satisfactory evidence that such tax is not due in that particular instance, if that is claimed to be the fact); the place and date of the sale; a sufficient identification of the property sold, and such other information as the Department may reasonably require.
- c) Transaction Reporting Returns, When Due, Transaction Reporting Returns in Lieu of Monthly Returns
- 1) Such transaction reporting return shall be filed not later than 20 days after the date of delivery of the item that is being sold, but may be filed by the retailer at any time sooner than that if he chooses to do so.

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- 2) If a retailer's sales of tangible personal property are limited to sales of motor vehicles, or aircraft, watercraft, or trailers that are required to be registered with an agency of this State, or both a combination of these items, so that all of his Retailers' Occupation Tax liability is required to be reported, and is reported, on such transaction reporting returns, and such retailer is not otherwise required to file monthly returns, and such retailer need not file monthly returns.
- 3) If a retailer of motor vehicles, or aircraft, watercraft, or trailers that are required to be registered with an agency of this State, or both a combination of these items, need not file a monthly return, such retailer shall be required to file returns on an annual basis.
- a) Transmittal of ~~the~~ Transaction Reporting Return By Way of Filing of ~~the~~ Registering Agency  
The transaction reporting return and tax remittance or proof of exemption may be transmitted to the Department by way of the State agency with which, or State officer with whom, the tangible personal property must be titled or registered if the Department and such agency or State officer determine that this procedure will expedite the processing of applications for title or registration.
- e) Submission of ~~the~~ Tax or ~~the~~ Proof of ~~the~~ Exemption with ~~the~~ Transaction Reporting Returns -- Issuance of Use Tax Receipt or ~~the~~ Exemption Determination by ~~the~~ Department of Revenue  
With each such transaction reporting return, the retailer shall remit the proper amount of tax due (or shall submit satisfactory evidence that the sale is not taxable if that is the case), to the Department or its agents, whereupon the Department shall, in the purchaser's name, a Use Tax receipt (or a certificate of exemption if the Department is satisfied that the particular sale is tax exempt) which such purchaser may submit to the agency with which, or State officer with whom, he must title or register the tangible personal property that is involved in support of such purchaser's application for an Illinois certificate or other evidence of title or registration to such tangible personal property.
- f) Issuance of Title or Registration Where Retailer Fails of ~~the~~ Refuses to ~~the~~ Remit Tax Collected by ~~the~~ Retailer from ~~the~~ User  
No retailer's failure or refusal to remit tax hereunder shall preclude a user, who has paid the proper tax to the retailer, from obtaining his certificate of title or other evidence of title or registration upon satisfying the Department that such user has paid the proper tax (if tax is due) to the retailer.
- g) Direct Payment of ~~the~~ Tax By ~~the~~ User to ~~the~~ Department on Intrastate Purchase ~~under~~ Under Certain Circumstances  
If the user who would otherwise pay tax to the retailer wants the transaction reporting return filed and the payment of tax or proof of exemption made to the Department before the retailer is willing to take these actions and such user has not paid the tax to the retailer,

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such user may certify to the fact of such delay by the retailer and may (upon the Department being satisfied of the truth of such certification) transmit the information required by the transaction reporting return and the remittance for tax or proof of exemption directly to the Department and obtain his tax receipt or exemption determination, in which event the transaction reporting return and tax remittance (if a tax payment was required) shall be credited by the Department to the proper retailer's account with the Department, but without the 1.75% discount being allowed. When the user pays the tax directly to the Department as aforesaid, he shall pay the tax in the same amount and in the same form in which it would be remitted if the tax had been remitted to the Department by the retailer.

(Source: Amended at 24 Ill. Reg. 15104, effective 3/1/2001)

## SUBPART G: CERTIFICATE OF REGISTRATION

## Section 130-701 General Information on Obtaining a Certificate of Registration

- a) It shall be unlawful for any person to engage in the business of selling tangible personal property at retail in this State without a certificate of registration ~~certificate-of-Registration~~ from the Department.
- b) Every person who engages in the business of selling tangible personal property at retail in this State must procure a certificate of registration ~~certificate-of-Registration~~ (and sub-certificate of registration ~~Sub-Certificate-of-Registration~~ when required) from the Department.
- c) For information with respect to penalties for violating this requirement, see Subpart I of this Part.
- d) The application to register must be made on a form prescribed and furnished by the Department for that purpose. Upon request thereof, made to the Department of Revenue, an application form will be furnished. Each such application shall be signed and verified. The application shall contain an acceptance of responsibility by the person or persons who will be responsible for filing returns and payment of the taxes due under the ~~this~~ Act.
- e) Special Requirements Pertaining to Vending Machines  
If the applicant will sell tangible personal property at retail through vending machines, his application to register shall indicate the number of vending machines to be so operated; and thereafter, he shall notify the Department by January 31 of the number of vending machines which such person was using in his business of selling tangible personal property at retail on the preceding December 31.
- f) Posting Bond or ~~or~~ Other Security  
1) Every applicant for a certificate of registration shall, within 30 days after he commences to engage in the business of selling

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tangible personal property at retail, furnish a bond from a surety company authorized to do business in the State of Illinois, or a bond signed by 2 personal sureties who have filed with the Department, sworn statements disclosing net assets equal to at least 3 times the amount of the bond to be required of such applicant, or a bond secured by an assignment of a bank account or certificate of deposit, stocks or bonds, conditioned upon the applicant paying to the State of Illinois all moneys becoming due under the Retailers' Occupation Tax Act and under any other State tax law or municipal or county tax ordinance or resolution under which the certificate of registration that is issued to the applicant under the Retailers' Occupation Tax Act will permit the applicant to engage in business without registering separately under such other law, ordinance or resolution.

- 2) Maximum Amount of Bond or Other Security  
a) The Department shall fix the amount of such security in each case, taking into consideration the amount of money expected to become due from the applicant under the Retailers' Occupation Tax Act and under any other State tax law or municipal or county tax ordinance or resolution under which the certificate of registration that is issued to the applicant under the Retailers' Occupation Tax Act will permit the applicant to engage in business without registering separately under such other law, ordinance or resolution. The amount of security required by the Department shall be such as, in its opinion, will protect the State of Illinois against failure to pay the amount which may become due from the applicant under the Retailers' Occupation Tax Act and under any other State tax law or municipal or county tax ordinance or resolution under which the certificate of registration that is issued to the applicant under the Retailers' Occupation Tax Act will permit the applicant to engage in business without registering separately under such other law, ordinance or resolution, but the amount of the security required by the Department shall not exceed three times the amount of the applicant's average monthly tax liability, or \$50,000-00, whichever amount is lower.
- b) No certificate of registration under the Retailers' Occupation Tax Act shall be issued by the Department until the applicant provides the Department with satisfactory security as herein provided for.
- 3) Exception from ~~Prior~~ Security Requirements ~~for~~ Prior Continuous Compliance Taxpayers  
Any taxpayer who has, as verified by the Department, faithfully and continuously complied with the condition of his bond or other security under the provisions of the Act for a period of 3 consecutive years shall be considered to be a Prior Continuous

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Compliance taxpayer. Every Prior Continuous Compliance taxpayer shall be exempt from all requirements under the Act concerning the furnishing of security as a condition precedent to his being authorized to engage in the business of selling tangible personal property at retail in this State. This exemption shall continue for each such taxpayer until such time as he may be determined by the Department to be delinquent in the filing of any returns, or is determined by the Department (either through the Department's issuance of a final assessment which has become final under the Act, or by the taxpayer's filing of a return which admits tax that is not paid to be due) to be delinquent or deficient in the paying of any tax under the Retailers' Occupation Tax Act or under any other State tax law or municipal or county tax ordinance or resolution under which the certificate of registration that is issued to the registrant under the Retailers' Occupation Tax Act will permit the registrant to engage in business without registering separately under such other law, ordinance or resolution, at which time that taxpayer shall become subject to all the financial responsibility requirements of the Act and, as a condition of being allowed to continue to engage in the business of selling tangible personal property at retail, shall be required to post bond or other acceptable security with the Department covering liability which such taxpayer may thereafter incur. Any taxpayer who fails to pay an admitted or established liability under the Act may also be required to post bond or other acceptable security with this Department guaranteeing the payment of such admitted or established liability.

- g) Issuance of Certificate of Registration  
Upon receipt of the application for certificate of registration in proper form, and upon approval by the Department of the security furnished by the applicant, the Department shall issue to such applicant a certificate of registration which shall permit the person to whom it is issued to engage in the business of selling tangible personal property at retail in this State.
- h) No certificate of registration issued to a taxpayer who files returns required by this Act on a monthly basis shall be valid after the expiration of 5 years from the date of its issuance or last renewal. The expiration date of a sub-certificate of registration shall be that of the certificate of registration to which the sub-certificate relates. A certificate of registration shall be automatically renewed, subject to revocation as provided by this Act, for an additional 5 years from the date of its expiration unless otherwise notified by the Department. A certificate of registration issued under this Act more than 5 years before the effective date of this amendatory Act of 1989 shall expire and be subject to the renewal provisions of this Section on the next anniversary of the date of issuance of such certificate which occurs more than 6 months after the

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effective date of this Amendatory Act of 1989. A certificate of registration issued less than 5 years before the effective date of this Amendatory Act of 1989 shall expire and be subject to the renewal provisions of this Section on the 5th anniversary of the issuance of the certificate.

- i) Where a taxpayer to whom a certificate of registration is issued under this Act is in default to the State of Illinois for delinquent returns or for moneys due under this Act or any other State tax law or municipal or county ordinance administered or enforced by the Department, the Department shall, not less than 120 days before the expiration of such certificate of registration, give notice to the taxpayer to whom the certificate was issued; of the amount period of the delinquent returns, the amount of tax, penalty and interest due and owing from the taxpayer, and that the certificate of registration shall not be automatically renewed upon its expiration date unless the taxpayer, on or before the date of expiration, has filed and paid the delinquent returns or paid the defaulted amount in full.
- j) The Department may, in its discretion, approve renewal by an applicant who is in default if, at the time of application for renewal, the applicant files all of the delinquent returns or pays to the Department such percentage of the defaulted amount as may be determined by the Department and agrees in writing to waive all limitations upon the Department for collection of the remaining defaulted amount to the Department over a period not to exceed 5 years from the date of renewal of the certificate; however, no renewal application submitted by an applicant who is in default shall be approved if the immediately preceding renewal by the applicant was conditioned upon the installment payment agreement described in this Section. The payment agreement herein provided for shall be in addition to, and not in lieu of, the security required by this Section of a taxpayer who is no longer considered a continuous compliance taxpayer. The execution of the payment agreement as provided in this Act shall not toll the accrual of interest at the statutory rate. (Section 2a of the Act)

(Source: Amended at 24 Ill. Reg. 15104, effective 1/1/89.)

### Section 130-705 Procedure in Disputed Cases Involving Financial Responsibility Requirements

- a) Any person aggrieved by any decision of the Department under this Regulation may, within 60 days after notice of such decision, protest and request a hearing, whereupon the Department shall give notice to such person of the time and place fixed for such hearing and shall hold a hearing in conformity with the provisions of the Retailers' Occupation Tax Act and then issue its final administrative decision in the matter to such person.



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- b) In the absence of such a protest within 60 90 days, the Department's decision shall become final without any further determination being made or notice given.

(Source: Amended at 24 Ill. Reg. 15104, effective 1/1/2000)

### Section 130.720 Separate Registrations for Different Places of Business of Same Taxpayer Under Some Circumstances

When ~~However,~~ where the same person engages in 2 or more businesses of selling tangible personal property at retail in this State, which businesses are substantially different in character or engaged in under different trade names or engaged in under other substantially dissimilar circumstances (so that it is more practicable, from an accounting, auditing or bookkeeping standpoint, for such businesses to be separately registered), the Department may require or permit such person (subject to the same requirements concerning the furnishing of security as those that are provided for hereinbefore in this Regulation as to each application for a certificate of registration) to apply for and obtain a separate certificate of registration for each such business or for any of such businesses instead of registering such person, as to all such businesses, under a single certificate of registration supplemented by related sub-certificates of registration.

At the request of a corporation, the Department may permit separate registration of divisions of that corporation under this Section. In those cases, each separately registered division is required to file returns under its separate Illinois Business Tax (IBT) number.

(Source: Amended at 24 Ill. Reg. 15104, effective 1/1/2000)

### Section 130.735 Certificate Not Transferable

- a) A certificate or sub-certificate of registration is not transferable, and should be destroyed in case the taxpayer's place of business to which such certificate or sub-certificate applies is discontinued by him. Where any place of business of the taxpayer is moved to another location, the Department should be advised immediately of such removal, and of the destruction of the certificate or sub-certificate of registration at the former location. Upon application, a duplicate certificate or sub-certificate of registration, bearing the same number as that appearing upon the original, will be issued.

- b) If a corporation or other business is no longer in existence due to a reorganization, merger, consolidation, dissolution, or other organizational change, the corporation, other business, or surviving or new corporation must notify the Department of such change in the business' organizational status and terminate the registration of any corporation or other business that is no longer in existence. (See 86

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Ill. Adm. Code 130.520.) Any new entities arising from a reorganization, merger, consolidation, dissolution or other organizational change must complete a registration application and register the new entity with the Department prior to conducting business. New or surviving entities should not conduct business nor file returns under the registration number for the corporation or other business that is no longer in existence. The returns for the new or surviving business should be filed under the registration number assigned to the new or surviving corporation. If a new or surviving entity does file returns under an incorrect registration number (i.e., the registration number for the corporation or other business that is no longer in existence), penalties and interest may be incurred.

(Source: Amended at 24 Ill. Reg. 15106, effective 1/1/2000)

### Section 130.745 Revocation of Certificate

The Department, after notice and hearing as provided under Section 39b47 of the Civil Administrative Code [20 ICSC 39b47] and Section 2b of the Act, may revoke the certificate of registration (including all sub-certificates of registration, if any, issued thereunder) of any person who violates any of the provisions of the Act. Before revocation of a certificate of registration the Department shall, within 90 days after non-compliance and at least 7 days prior to the date of the hearing, give the person so accused notice in writing of the charge against him or her, and on the date designated shall conduct a hearing upon this matter. The lapse of such 90 day period shall not preclude the Department from conducting revocation proceedings at a later date if necessary.

(Source: Amended at 24 Ill. Reg. 15106, effective 1/1/2000)

## SUBPART H: BOOKS AND RECORDS

### Section 130.801 General Requirements

- a) Every person engaged in the business of selling tangible personal property at retail in this State shall keep records and books of all sales and purchases of tangible personal property, including all sales and purchase invoices, purchase orders, merchandise records and requisitions, inventory records prepared as of December 31 of each year or otherwise annually, as has been the custom in the specific trade, credit memos, debit memos, bills of lading, shipping records, and all other records pertaining to any and all purchases and sales of goods whether or not the retailer believes them to be taxable under the Act; and the retailer shall also keep summaries, recapitulations, totals, journal entries, ledger accounts, accounts receivable records,



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accounts payable records, statements, tax returns with all schedules or pertinent working papers used in connection with the preparation of such returns, and other documents listing, summarizing or pertaining to such sales, purchases, inventory changes, shipments or other transactions. For a description of what records constitute the minimum required, including the use of machine-sensible records and electronic data interchange, see Section 130.805 of this Part.

- b) Retailers must maintain complete books and records covering receipts from all sales and distinguishing taxable from nontaxable receipts.
- c) Such books and records must clearly indicate and explain all the information (deductions as well as gross receipts) required for tax returns and shall, at all times during business hours of the day, be subject to inspection and audit by the Department or its duly authorized agents and employees.
- d) If a taxpayer retains records required to be retained under this Section in both machine-sensible and hard-copy formats, the taxpayer shall, upon request, make the records available to the Department in machine-sensible format in accordance with Section 130.805(b)(5).
- e) Such books and records must be kept in the English language.
- f) Such books and records must be kept within Illinois except in instances where a business has several branches, with the head office being located outside Illinois, and where all books and records have been regularly kept outside the State at such head office. Under such circumstances, upon written permission from the Department, books and records may be kept outside Illinois, but the taxpayer must, within a reasonable time after notification by the Department, make all pertinent books, records, papers and documents available at some point within Illinois for the purpose of such inspection and audit as the Department may deem necessary.
- g) It shall be presumed that all sales of tangible personal property are subject to tax under the Act until the contrary is established, and the burden of proving that a transaction is not taxable shall be upon the person who would be required to remit the tax to the Department if such transaction is taxable. In the course of any audit or investigation or hearing by the Department with reference to a given taxpayer, if the Department finds that the taxpayer lacks documentary evidence needed to support the taxpayer's claim to exemption from tax, the Department is authorized to notify the taxpayer in writing to produce such evidence, and the taxpayer shall have 60 days subject to the right in the Department to extend this period either on request for good cause shown or on its own motion from the date when such notice is sent to the taxpayer by certified or registered mail (or delivered to the taxpayer if the notice is served personally) in which to obtain and produce such evidence for the Department's inspection and audit, failing which the matter shall be closed, and the transaction shall be conclusively presumed to be taxable.

(Source: Amended at 24 Ill. Reg. 15199, effective 1/1/84)

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## Section 130.805 What Records Constitute Minimum Requirement

- a) In General. A taxpayer shall maintain all records that are necessary to a determination of the correct tax liability under the Act. All required records must be made available on request by the Department. Where a taxpayer's business consists exclusively of the sale of tangible personal property at retail, the following records will be deemed by the Department to constitute a minimum for the purposes of the Act:
  - 1) Cash register tapes and other data which will provide a daily record of the gross amount of sales.
  - 2) A record of the amount of merchandise purchased. To fulfill this requirement, copies of all vendors' invoices and taxpayers' copies of purchase orders must be retained serially and in sequence as to date.
  - 3) A true and complete inventory of the value of stock on hand taken at least once each year.
- b) Records prepared by Automated Data Processing Systems (ADP). When an ADP tax accounting system is used to maintain all or part of a taxpayer's accounting or financial records, such ADP system must include a method of producing legible and readable records which will provide the necessary information for verifying tax liability. If a taxpayer retains records required to be retained under Section 130.801 of this Part, in both machine-sensible and hard-copy formats, the taxpayer shall make the records available to the Department in machine-sensible format upon request of the Department in accordance with subsection (b)(5) of this Section 130.805(b)(5)(A). ADP accounting systems encompass all types of data processing systems including, but not limited to, mainframe computer systems, stand-alone or networked microcomputer systems, Database Management Systems (DBMS) and systems using Electronic Data Interchange (EDI) technology.

## 1) Definitions

- A) "Database Management System" or "DBMS" means a software system that creates, controls, relates, retrieves and provides accessibility to data stored in a database.
- B) "Electronic Data Interchange" or "EDI technology" means the computer-to-computer exchange of business transactions in a standardized structured electronic format.
- C) "Machine-sensible record" means a collection of related information in an electronic format. Machine-sensible records do not include hard-copy records that are created or recorded on paper or stored in or by an imaging system such as microfilm, microfiche or storage-only imaging systems.
- D) "Storage-only imaging systems" means a system of computer hardware and software that provides for the storage, retention and retrieval of documents originally created on

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- paper. It does not include any system, or part of a system, that manipulates or processes any information or data contained on the document in any manner other than to reproduce the document in hard-copy or as an optical image.
- E) "Hard-copy" means any documents, records, reports or other data printed on paper.

## 2) Recordkeeping Requirements - Machine-Sensible Records

## A) General Requirements

- i) Machine-sensible records used to establish tax compliance shall be retained by the taxpayer. The retained records shall provide sufficient information to establish matters required to be shown by a taxpayer in any tax or information returns. The machine-sensible records shall contain sufficient transaction-level detail information so that the details and the source documents underlying the machine-sensible records can be identified and made available to the Department upon request.

- ii) The retained records should reconcile to the books and to the tax return by establishing the relationship (e.g., the audit trail) between the total of the amounts in the retained records to the totals in the books and to the tax return.

- iii) The retained records must be capable of being processed. For purposes of this Section, "capable of being processed" means to be able to retrieve, manipulate, print hard-copy, or produce other output. This term does not encompass any requirement that the program or system that created the computer data be available to process the data unless the process is essential to a tax-related computation.

- iv) Taxpayers are not required to construct machine-sensible records other than those created in the ordinary course of business. A taxpayer who does not create the electronic equivalent of a traditional paper document in the ordinary course of business is not required to construct such a record for tax purposes.

- v) All records required to be retained under this Section shall be preserved unless the Department has provided in writing that the records are no longer required as explained in Section 130.825 of this Part.

## B) Electronic Data Interchange

- i) Where a taxpayer uses electronic data interchange processes and technology, the level of record detail, in combination with other records related to the transaction, must be equivalent to the level of detail contained in an acceptable paper record. For example,

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- the retained records should contain such information as vendor name, invoice date, product description, quantity purchased, price, amount of tax, indication of tax status, shipping detail, etc. Codes may be used to identify some or all of the data elements, provided that the taxpayer provides a method which allows the Department to interpret the coded information.

- ii) The taxpayer may capture the information necessary to satisfy subsection (b)(2)(B)(i) at any level within the accounting system and need not retain the original EDI transaction records provided the audit trail, authenticity and integrity of the retained records can be established.

For example, a taxpayer using electronic data interchange technology receives electronic invoices from its suppliers. The taxpayer decides to retain the invoice data from completed and verified EDI transactions in its accounts payable system rather than to retain the EDI transactions themselves. Since neither the EDI transaction nor the accounts payable system captures information from the invoice pertaining to product description and vendor name (i.e., they contain only codes for that information), the taxpayer also retains other records, such as its vendor master file and product code description lists and makes them available to the Department. In this example, the taxpayer need not retain its EDI transaction for tax purposes.

- C) Electronic Data Processing Systems Requirements. The requirements for an electronic data processing accounting system are similar to that of a manual accounting system, in that an adequately designed accounting system should incorporate methods and records that will satisfy the requirements of this Section.

## 3) Recordkeeping Requirements - ADP Systems Documentation

- A) Upon the request of the Department, the taxpayer shall provide a description of the business process that created the retained records. Such description shall include the relationship between the records and the tax documents prepared by the taxpayer and the measures employed to ensure the authenticity and integrity of the records.
- B) The taxpayer shall be capable of demonstrating:
- i) the functions being performed as they relate to the flow of data through the system;
  - ii) the internal controls used to ensure accurate and reliable processing; and
  - iii) the internal controls used to prevent the unauthorized

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- addition, alteration or deletion of retained records.
- C) The following specific documentation is required for machine-sensible records pursuant to this Section:
- record formats and layouts;
  - field definitions (including the meaning of all "codes" used to represent information);
  - file descriptions (e.g., data set name); and
  - detailed charts of accounts and account descriptions.
- D) Any changes to the items specified in subsections (b)(3)(B) and (C) above, together with their effective dates, shall be documented and made available to the Department upon request.
- 4) Machine-Sensible Records Maintenance Requirements
- A) The establishment of records management practices is solely at the discretion of the taxpayer, who ultimately bears the burden of producing records capable of being processed at the time of an examination by the Department. The Department recommends but does not require that taxpayers refer to the National Archives and Record Administration's (NARA) standards for guidance on the maintenance and storage of electronic records.
- B) In establishing records management practices, taxpayers should consider, for example, the labeling of records, the security of the storage environment, the creation of back-up copies and their storage location and the use of periodic testing to confirm the continued integrity of the records.
- C) The NARA standards may be found at 36 CFR 1234, July 1, 1995 edition.
- D) The taxpayer's computer hardware or software shall accommodate the processing of or the extraction and conversion of retained machine-sensible records.
- 5) Access to Machine-Sensible Records. The manner in which the Department is provided access to machine-sensible records as required in subsection (b) of this Section Section-136-84547 and Section 130.801(d) of this Part may be satisfied through a variety of means that shall take into account a taxpayer's facts and circumstances through consultation with the taxpayer. Such access will be provided in one or more of the following manners:
- A taxpayer may provide the Department copies of the machine-sensible records for use on the Department's equipment;
  - The taxpayer may arrange to provide the Department with the hardware, software and personnel resources necessary to access and process the machine-sensible records;
  - The taxpayer may arrange for a third party to provide the hardware, software and personnel resources necessary to access and process the machine-sensible records;
  - The taxpayer may convert machine-sensible records to a

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- standard record format specified by the Department on a magnetic medium that is agreed to by the Department. This may include conversion to a different medium (e.g., from mainframe files to microcomputer diskette). These records may be processed on the Department's equipment or at the taxpayer's location.
- E) The taxpayer and the Department may agree on other means of providing access to the machine-sensible records.
- 6) Taxpayer Responsibility and Discretionary Authority
- A) In discharging their responsibilities under the Act, taxpayers are empowered to determine which of their machine-sensible records must be retained and which records may be discarded. These determinations require a consideration of all the facts and circumstances, including whether duplicated or redundant records exist.
- B) In general, taxpayers should retain the machine-sensible records that are the most direct evidence of the transactions, and have discretion to discard duplicated records and redundant information. In exercising this discretion, the taxpayer should generally retain those records that best facilitate the retrieval and processing of the data during an audit. For example, departmental records stored in departmental data files that are duplicated in a central system could be discarded provided that all required information in the departmental records is contained in the central system and the requirements of this Section are met. Similarly, daily or weekly data files could be discarded provided that appropriate monthly, quarterly or annual data files with the ability to access appropriate transaction-level records are available.
- C) In conjunction with meeting the requirements of this Section, a taxpayer may create files solely for the use of the Department. For example, if a database management system is used, it is consistent with this Section for the taxpayer to create and retain a file that contains the transaction-level detail from the database management system and that meets the requirements of the Section. The taxpayer should document the process that created the separate file to show the relationship between that file and the original records.
- D) A taxpayer may contract with a third party to provide custodial or management services of the records. Such a contract shall not relieve the taxpayer of its responsibilities under this Section.
- c) Alternative Storage Media. For purposes of storage and retention, taxpayers may convert hard-copy documents received or produced in the normal course of business and required to be retained under this Section to microfilm, microfiche or other storage-only imaging systems

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and may discard the original hard-copy documents, provided the conditions of this Section are met. These records are not a substitute for machine-sensible records (e.g., magnetic tapes, magnetic cartridges or magnetic disks) described in subsection (b) of this Section. Documents which may be stored on these media include, but are not limited to, general books of account, journals, voucher registers, general and subsidiary ledgers and supporting records of details, such as sales invoices, purchase invoices, exemption certificates and credit memoranda. Microfilm, microfiche and other storage-only imaging systems shall meet the following requirements:

- 1) Documentation establishing the procedures for converting the hard-copy documents to microfilm, microfiche or other storage-only imaging systems must be maintained and made available on request. Such documentation shall, at a minimum, contain sufficient description to allow an original document to be followed through the conversion system as well as internal procedures established for inspection and quality assurance.
  - 2) Procedures must be established for the effective identification, processing, storage and preservation of the stored documents and for making them available for the periods they are required to be retained under the Retailers' Occupation Tax Act [35 ILCS 1201].
  - 3) All data stored on microfilm, microfiche or other storage-only imaging systems must be maintained and arranged in a manner that permits the location of any particular record.
  - 4) Microfiche, microfilm or other storage-only imaging systems records must be indexed, cross-referenced and labeled to show beginning and ending numbers or beginning and ending alphabetical listing of documents included, and must be systematically filed to permit the immediate location of any particular record. A posting reference must be on each document and a control log or catalog of such documents must be maintained.
  - 5) Upon request of the Department, a taxpayer must provide facilities and equipment, in good working order, for reading, locating and reproducing any documents maintained on microfilm, microfiche or other storage-only imaging systems.
  - 6) When displayed on such equipment or reproduced on paper, the documents must exhibit a high degree of legibility and readability. For this purpose, legibility is defined as the quality of a letter or numeral that enables the observer to identify it positively and quickly to the exclusion of all other letters or numerals. Readability is defined as the quality of a group of letters or numerals being recognized as words or complete numbers.
  - 7) There must be no substantial evidence that the microfilm, microfiche or other storage-only imaging systems lack authenticity or integrity.
- d) Effect on Hard-Copy Recordkeeping Requirements
- 1) Except as otherwise provided, the provisions of this Section do

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not relieve taxpayers of the responsibility to retain hard-copy records that are created or received in the ordinary course of business as required by existing law and regulations. Hard-copy records may be retained on a recordkeeping medium provided in subsection (c).

- 2) If hard-copy records are not produced or received or required to be produced or received in the ordinary course of transacting business (i.e., when the taxpayer uses electronic data interchange technology), such hard-copy records need not be created.
- 3) Unless hard-copy records are required to be provided or received, hard-copy records generated at the time of a transaction need not be retained if all the details relating to the transaction are subsequently received by the taxpayer in an EOI transaction and are retained by the taxpayer in accordance with this Section.
- 4) Hard-copy records generated at the time of a transaction using a credit or debit card must be retained unless all the details necessary to determine correct tax liability relating to the transaction are subsequently received and retained by the taxpayer in accordance with this Section. Such details include, but may not be limited to, those listed in subsection (b)(2)(B).
- 5) Computer printouts that are created for validation, control or other temporary purposes need not be retained.
- 6) Nothing in this Section shall prevent the Department from requesting hard-copy printouts of retained machine-sensible records. These requests may be made either at the time of an examination or in conjunction with the testing described in Section 130.825 of this Part.

(Source: Amended at 24 Ill. Reg. 15104, effective 11-1-2000)

## Section 130.810 Records Required to Support Deductions

- a) Where the nature of a business is such that charge and time sales are made, or where the nature of the business is such that a portion of its sales are for resale, or are within the protection of the Commerce Clause of the Constitution of the United States, or consist of services, or are made to any corporation, society, association, foundation or institution organized and operated exclusively for charitable, religious or educational purposes, or are made on or after March 21, 1963, to a governmental body, or are exempt from the Retailers' Occupation Tax on some other ground, then such records as will clearly indicate the information required in filing returns must be kept.
- b) To support deductions made on the tax return form, as authorized under the Act, on account of receipts from isolated or occasional sales of tangible personal property, on account of receipts from sales of



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tangible personal property for resale, on account of receipts from sales of tangible personal property made within the protection of the Commerce Clause of the Constitution of the United States, on account of receipts received by the seller from sales made to any corporation, society, association, foundation or institution organized and operated exclusively for charitable, religious or educational purposes, on account of receipts received by the seller from sales made on or after March 21, 1963, to any governmental body or on any other ground, entries in any books, records or other pertinent papers or documents of the taxpayer in relation thereto shall be in detail sufficient to show the name and address of the taxpayer's customer in each such transaction, the character of every such transaction (whether it is a sale for resale, a sale made within the protection of the Commerce Clause of the Constitution of the United States, an isolated or occasional sale, etc.), the date of every such transaction, the amount of receipts realized from every such transaction and such other information as may be necessary to establish the nontaxable character of such transaction under the Act.

- c) Except in the case of a sale to a purchaser who will always resell and deliver the property to his customers outside Illinois, anyone claiming that he has made a nontaxable sale for resale in some form as tangible personal property shall also keep a Certificate of Resale from the purchaser that contains the information required under Section 130.1405 of this Part ~~record-of-the-purchaser's-registration number-or-resale-number-with-the-Department~~. The failure to obtain and keep a Certificate of Resale ~~record-of-the-purchaser's-registration-number-or-resale-number~~ shall create a presumption that the sale was not a sale for resale. The seller may, however, present other documentary evidence ~~from-its-books-and-records~~ to overcome this presumption [see Section 130.1405(d) of this Part].

(Source: Amended ~~at 15104~~ Ill. Reg. 15104, effective ~~10-1-74~~)

## Section 130.815 Preservation and Retention of Records

- a) Books and records and other papers reflecting gross receipts received during any period with respect to which the Department is authorized to issue Notices of Tax Liability as provided by Sections 4 and 5 of the Act shall be preserved until the expiration of such period unless the Department, in writing, shall authorize their destruction or disposal prior to such expiration.
- b) In determining the period for which the Department is authorized to issue a Notice of Tax Liability, the following material from Sections 4 and 5 of the Act must be considered.
- c) Except in case of ~~willful failure or refusal~~ to file a return, or except in case of a fraudulent return (in which two instances, there is no statute of limitations), or except in the case of an amended

return (where a Notice of Tax Liability may be issued on or after each January 1 and July 1 for an amended return filed not more than 3 years prior to such January 1 or July 1, respectively), or except with the consent of the person to whom the Notice of Tax Liability is to be issued, no Notice of Tax Liability shall be issued on and after each January 1 and July 1 covering gross receipts received during any month or period of time more than 3 years prior to such January 1 and July 1, respectively.

- 1) Provided, however, that the foregoing limitations upon the issuance of a Notice of Tax Liability shall not apply to:

A) the issuance of a Notice of Tax Liability with respect to any period of time prior thereto in cases where the Department has, within the period of limitation then provided, notified the person making the return of a Notice of Tax Liability even though such return, with which the tax that was shown by such return to be due was paid when the return was filed, had not been corrected by the Department in the manner required by Section 4 of the Act prior to the issuance of such notice, and

- 2) ~~provided--that--the--foregoing--limitations--upon--the--issuance--of--a~~ ~~Notice--of--Tax--Liability--shall--not--apply--to~~

B) the issuance of any such Notice with respect to any period of time prior thereto in cases where the Department has, within the period of limitation then provided, notified a person of the amount of tax computed even though the Department had not determined the amount of tax due from such person in the manner required by Section 5 of the Act prior to the issuance of such Notice; but in no case shall the amount of any such Notice of Tax Liability for any period otherwise barred by the Act exceed for such period the amount shown in the Notice of Tax Liability theretofore issued.

- d3) If, when a tax or penalty or interest under the Act becomes due and payable, the person alleged to be liable therefor shall be out of the State, the Notice of Tax Liability may be issued, within the times limited by the Act, after his coming into or return to the State; and if, after the tax or penalty or interest under the Act becomes due and payable, the person alleged to be liable therefor departs from and remains out of the State, the time of his absence is no part of the time limited for the issuance of the Notice of Tax Liability; but the foregoing provisions concerning absence from the State shall not apply to any case in which, at the time when a tax or penalty or interest becomes due under the Act, the person allegedly liable therefor is not a resident of this State.

- e4) The time limitation period on the Department's right to issue a Notice of Tax Liability shall not run during any period of time in which the Order of any Court has the effect of enjoining or restraining the Department from issuing the Notice of Tax Liability.

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(Source: Amended at 24 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)

## SUBPART 1: PENALTIES AND INTEREST

## Section 130-901 Civil Penalties

Beginning January 1, 1994, the Uniform Penalty and Interest Act [35 ICS 735] applies to civil penalties imposed for violations of the Retailers' Occupation Tax Act or of any regulation of the Department issued pursuant to that Act. For explanations and examples of the application of these penalties, please refer to 86 Ill. Adm. Code 700.300-340. The Retailers' Occupation Tax Act provided provides the following penalties for violations of the Act or of any Regulation of the Department issued pursuant thereto prior to January 1, 1994:

- a) Filing an Incorrect Return  
 "If the tax computed upon the basis of the gross receipts as fixed by the Department is greater than the amount of tax due under the return or returns as filed, the Department shall (or if the tax or any part thereof that is admitted to be due by a return or returns, whether filed on time or not, is not paid, the Department may) issue the taxpayer a notice of tax liability for the amount of tax claimed by the Department to be due, together with a penalty of 10% thereof: Provided, that if the incorrectness of any return or returns as determined by the Department is due to fraud, said penalty shall be 30% of the tax due" (Section 4 of the Act). The above-quoted penalties apply on or after January 1, 1988 through December 31, 1993.
- b) Failure to File Return When Required, but Payment Prior to Notice of Tax Liability  
 "In case any person engaged in the business of selling tangible personal property at retail fails to file a return when and as herein required, but thereafter, prior to the Department's issuance of a notice of tax liability under this section, files a return and pays the tax, he shall also pay a penalty of 10% of the amount of the tax." (Section 5 of the Act)

- 1) The above-quoted penalty applies January 1, 1988 through December 31, 1993.

A) EXAMPLE: The taxpayer's return for November 1987, is required to be filed on or before December 31, 1987. The taxpayer files the return on January 10, 1988. Because the return is filed late in January 1988, it is subject to the 10% penalty rate that went into effect January 1, 1988.

B) EXAMPLE: The taxpayer's return for October 1987, is required to be filed on or before November 30, 1987. The taxpayer files the return on December 30, 1987. Because the return is filed late during December 1987, it is subject to the 7.5% penalty rate that was in effect during December 1987.

- 2) As to tax liability incurred before November 1, 1987, but on or

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- c) after December 1, 1984, the penalty in this situation is 7.5%.  
 Filing Return at Required time but Failure to Pay Tax  
 "In case any person engaged in the business of selling tangible personal property at retail files the return at the time required by the Act but fails to pay the tax, or any part thereof, when due, a penalty of 10% of the amount of the tax unpaid when due shall be added thereto." (Section 5 of the Act)

- 1) The above-quoted penalty applies on or after January 1, 1988 through December 31, 1993.

- 2) As to tax liability incurred before January 1, 1988, but on or after December 1, 1984, the penalty in this situation is 7.5%.

- d) Filing late Return Without Payment of Entire Tax  
 "In case any person engaged in the business of selling tangible personal property at retail fails to file a return when and as herein required, but thereafter, prior to the Department's issuance of a notice of tax liability under this section, files a return but fails to pay the entire tax, a penalty of 10% of the full amount of tax shown by such return shall be added thereto." (Section 5 of the Act)

- 1) The above-quoted penalty applies on or after January 1, 1988 through December 31, 1993.

- 2) As to tax liability incurred before January 1, 1988, but on or after December 1, 1984, the penalty in this situation is 7.5%.

- e) Failure to File Return When Required, and Failure to Pay Prior to Notice by Department  
 "In case any person engaged in the business of selling tangible personal property at retail fails to file a return, the Department shall determine the amount of tax due from him according to its best judgment and information, which amount so fixed by the Department shall be prima facie correct and shall be prima facie evidence of the correctness of the amount of tax due, as shown in such determination.... The Department shall issue the taxpayer a notice of tax liability for the amount of tax claimed by the Department to be due, together with a penalty of 30% thereof." (Section 5 of the Act)

- 1) The above-quoted penalty applies to tax liability incurred on or after December 1, 1984 through December 31, 1993.
- 2) As to tax liability incurred before December 1, 1984, but after July 1, 1965, the penalty in this situation is 20%.

- f) Beginning January 1, 1994, the Uniform Penalty and Interest Act applies to penalties imposed pursuant to Section 5 of the Act.  
 Section 3-3 of the Uniform Penalty and Interest Act provides that:  
 A penalty of 5% of the tax required to be shown due on a return shall be imposed for failure to file the tax return on or before the due date prescribed for filing determined with regard for any extension of time for filing a return is corrected and filed on time, if any unprocessable return is corrected and filed within 21 days after notice by the Department; the late-filing or nonfiling penalty shall not apply if a penalty for late-filing or nonfiling is imposed in addition to the penalty for late-filing or nonfiling.

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payment;--the-total--penalty--due--shall--be--the--sum--of--the--late  
filing--penalty--and--the--applicable--late--payment--penalty.

- 2) A--penalty--of--15%--of--the--tax--shown--on--the--return--or--the--tax  
required--to--be--shown--due--on--the--return--shall--be--imposed--for  
failure--to--pay.

A) the-tax-shown--due--on--the--return--on--or--before--the--due--date  
prescribed--for--payment--of--that--tax--an--amount--of  
underpayment--of--estimated--tax--or--an--amount--that--is--reported  
in--an--amended--return--other--than--an--amended--return--timely  
filed--as--required--by--subsection--(b)--of--Section--506--of--the  
Illinois--Income--Tax--Act--(penalty--for--late--payment--or  
nonpayment--of--admitted--liability);--or

B) the--full--amount--of--any--tax--required--to--be--shown--due--on--a  
return--and--which--is--not--shown--(penalty--for--late--payment--or  
nonpayment--of--additional--liability)--within--21--days--after--a  
notice--of--arithmetic--error--notice--and--demand--or--a--final  
assessment--is--issued--by--the--Department--in--the--case--of--a  
final--assessment--arising--following--a--protest--and--hearing--in  
the--21--day--period--shall--not--begin--until--all--proceedings--in  
court--for--review--of--the--final--assessment--have--terminated--or  
the--period--for--obtaining--a--review--has--expired--without  
proceedings--for--a--review--having--been--instituted--in--the  
case--of--a--notice--of--tax--liability--that--becomes--a--final  
assessment--without--a--protest--and--hearing--the--penalty  
provided--in--this--Section--shall--be--imposed--at--the--expiration  
of--the--period--provided--for--the--filing--of--a--protest--(Section  
3-3(b) of the Uniform Penalty and Interest Act)

### (9) Effect of a Taxpayer's Bankruptcy Filing Upon a Notice of Tax Liability

Generally, if a protest to a notice of tax liability and a request for hearing is not filed within 60 days after issuance of a Notice of Tax Liability notice-of-tax-liability (NLT), such NLT notice-of-tax liability shall become final without the necessity of a final assessment being issued and shall be deemed to be a final assessment. (See Section 5 of the Act) However, if prior to the issuance of the NLT, a taxpayer has filed a petition in U.S. Bankruptcy Court and the automatic stay is still in effect, or if a taxpayer files such a petition within 60 days after of the issuance of an NLT, the automatic stay prevents any pre-petition liability included in the NLT from becoming final even though not protested within 60 days after the issuance of the NLT. If any pre-petition tax included in the NLT is not paid to the Department through the bankruptcy proceeding, adjudicated by the bankruptcy court, or discharged by the bankruptcy court, the taxpayer has 60 days after termination of the automatic stay to protest the pre-petition liability and request an administrative hearing pursuant to 86 Ill. Adm. Code 200.

g) Over-Collection of Tax, or Collection of Tax on Nontaxable Receipts if a seller collects an amount (however designated) that purports to

reimburse the seller for Retailers' Occupation Tax retailers' occupation-tax liability measured by receipts that are not subject to retailers' occupation tax or if a seller, in collecting an amount (however designated) that purports to reimburse the seller for Retailers' Occupation Tax retailers' occupation-tax liability measured by receipts that are subject to tax under the Act, collects more from the purchaser than the seller's Retailers' Occupation Tax retailers' occupation-tax liability on the transaction, the purchaser shall have a legal right to claim a refund of that amount from the seller. If, however, that amount is not refunded to the purchaser for any reason, the seller is liable to pay that amount to the Department. This subsection (g) paragraph does not apply to an amount collected by the seller as reimbursement for the seller's Retailers' Occupation Tax retailers' occupation-tax liability on receipts that are subject to tax under the this Act as long as such collection is made in compliance with the tax collection brackets prescribed by the Department at 86 Ill. Adm. Code 150, Table A in--its--rules--and--regulations." (Section 2-40 of the Act)

For example, a lessor of tangible personal property who paid Use Tax up front upon acquisition of the rental property collects an amount described in the rental statements as a "tax" from lessees. Because the lease contract payment amounts do not generate a tax, the amounts collected as a "tax" are a collection of tax on nontaxable receipts and the lessee has a legal right to claim a refund of that amount. If the amount is not refunded, the taxpayer must pay the amount to the Department. (See John Kotolick, Inc. v. Department of Revenue (Fourth Dist. 1995, 272 Ill.App.3d 822).)

### h) Filing Late Return Due to "Reasonable Cause"

1) The penalties imposed under Sections 3-3, 3-4 and 3-5 of the Uniform Penalty and Interest Act shall not apply if the taxpayer shows that his failure to file a return or pay tax at the required time was due to reasonable cause. However, where the failure-to-file-any-tax-return-required-under--this--Act--on--the--date--prescribed--therefor--(including any extensions thereof)--is shown-to-be-unintentional-and-nonfraudulent-and-has-not-occurred-in-the-2-years-immediately-preceding-the-failure-to-file-on-the-prescribed-date-or-is--due-to---other--reasonable--cause--the penalties-imposed-by-this-Act-shall-not-apply." (Section 5 of the Act)

2) The Department will decide whether to abate a penalty by considering the extent to which the taxpayer made a good faith effort to determine his proper tax liability and pay his proper liability in a timely fashion. In making this determination the Department will use the standards set out in the Reasonable Cause Section (86 Ill. Adm. Code 700.400) of the Uniform Penalty and Interest Act regulations. In general, a "reasonable cause" for the failure-to-file-any-return-would-be-what-is-acceptable-to-the-federal-government--for-federal--income--tax--purposes--as--a



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**Reasonable--cause--for--failure--to--file--a--federal--income--tax return:**

(Source: Amended at 24 Ill. Reg. 15104, effective 01/01/2000)

## Section 130.905 Interest

a) In addition to any penalty provided for in this Act, any amount of tax which is not paid when due shall bear interest at the rate of 1% prior to September 17, 1981, and at the rate of 2% on and after September 17, 1981 and prior to January 1, 1987, and at the rate of 1.25% on and after January 1, 1987 through December 31, 1993, per month or fraction thereof from the date when such tax becomes past due until such tax is paid or a judgment therefor is obtained by the Department. Beginning January 1, 1994, any amount of tax which is not paid when due shall bear interest at the rate and in the manner specified in Sections 3-2 and 3-9 of the Uniform Penalty and Interest Act from the date when such tax becomes past due until such tax is paid or a judgment therefor is obtained by the Department. *Interest shall be simple interest calculated on a daily basis. Interest shall accrue upon tax and penalty due. [35 ICS 735/3-2(c)]* [See 86 Ill. Adm. Code 700.200, Interest Paid and Interest Charged, 86 Ill. Adm. Code 700.210, Interest Rate Calculation, and 86 Ill. Adm. Code 700.220, Interest Charged Taxpayers.]

b) If the time for making or completing an audit of a taxpayer's books and records is extended with the taxpayer's consent, at the request of and for the convenience of the Department, beyond the date on which the statute of limitations upon the issuance of a notice of tax liability by the Department otherwise would run, no interest shall accrue during the period of such extension or until a Notice of Tax Liability is issued, whichever occurs first. (Section 5 of the Act)

(Source: Amended at 24 Ill. Reg. 15104, effective 01/01/2000)

## Section 130.910 Criminal Penalties

Section 13 of the Act Details the criminal penalties for violation of the Retailers' Occupation Tax Act.

a) Failure to File Returns and Filing Fraudulent Returns  
When the amount due is under \$300, any person engaged in the business of selling tangible personal property at retail in this State who fails to file a return, or who files a fraudulent return, or any officer, employee or agent of a corporation, member, employee or agent of a partnership, or manager, member, agent, or employee of a limited liability company engaged in the business of selling tangible personal property at retail in this State who is under a duty to file a return,

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who files or causes to be filed or signs or causes to be signed a fraudulent return filed on behalf of such corporation or limited liability company, or any accountant or other agent who knowingly enters false information on the return of any taxpayer under the Act, is guilty of a Class 4 felony.

When the amount due is \$300 or more, any person engaged in the business of selling tangible personal property at retail in this State who fails to file a return, or who files a fraudulent return, or any officer, employee or agent of a corporation, member, employee or agent of a partnership, or manager, member, agent, or employee of a limited liability company engaged in the business of selling tangible personal property at retail in this State who is under a duty to file a return, who files or causes to be filed or signs or causes to be signed a fraudulent return filed on behalf of such corporation or limited liability company, or any accountant or other agent who knowingly enters false information on the return of any taxpayer under the Act, is guilty of a Class 3 felony.

b) Failure to Comply with Certificate of Registration or Books and Records Requirements

It is unlawful for any person to engage in the business of selling tangible personal property at retail in this State without a certificate of registration issued by the Department pursuant to Section 2a of the Act. Any person who violates Section 2a of this Act, or who fails to keep books and records, or fails to produce books and records as required by Section 7 of the Act, or who willfully violates a rule or regulation of the Department for the administration and enforcement of the Act, is guilty of a Class A misdemeanor. Any person who engages in the business of selling tangible personal property at retail after the certificate of registration of that person has been revoked is guilty of a Class A misdemeanor. Each day a person engages in business without a certificate of registration or after revocation of its certificate of registration constitutes a separate offense.

c) Misrepresentation - Registration/Resale Number

Any purchaser who obtains a registration number or resale number from the Department through misrepresentation, or who represents to a seller that such purchaser has a registration number or resale number from the Department when he knows that he does not, or who uses his registration number or resale number to make a seller believe that he is buying tangible personal property for resale when such purchaser in fact knows that this is not the case, is guilty of a Class 4 felony.

d) Over-Collection of Tax

Any seller who collects or attempts to collect an amount (however designated) that purports to reimburse the seller for Retailers' Occupation Tax liability measured by receipts that the seller knows are not subject to Retailers' Occupation Tax, or if a seller knowingly over-collects or attempts to over-collect an amount that purports to reimburse the seller for Retailers' Occupation Tax liability in a



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transaction subject to tax under the Act, shall be guilty of a Class A misdemeanor for each such offense. This subsection does not apply to an amount collected by the seller as reimbursement for the seller's attorney. Occupation tax liability on receipts that are subject to tax under the Act as long as such collection is made in compliance with the tax collection brackets prescribed by the Department at 86 Ill. Adm. Code 150.70 Table A.

e) Prepaid Sales Tax Violations

Any distributor, supplier or other reseller of motor fuel registered pursuant to Section 2a or 2c of the Act who fails to collect the prepaid tax on invoiced gallons of motor fuel sold or who fails to deliver a statement of tax paid to the purchaser or to the Department as required by Sections 2d and 2e of the Act, respectively, shall be guilty of a Class A misdemeanor if the amount due is under \$300, and a Class A felony if the amount due is \$300 or more.

(Source: Amended	at 24	Ill.	Req.	13104	effective

## SUBPART J: BINDING OPINIONS

### Section 130.1001 When Opinions from the Department are Binding

a) Taxpayers may not rely on verbal opinions from Department employees. For Department rules concerning the binding effect of Private Letter Rulings and General Information Letters, see 2 Ill. Adm. Code 1200.

b) For Department rules concerning the rescission of Private Letter Rulings, see 2 Ill. Adm. Code 1200.

c) As used in this part, "Regulation" means any Department rule or Regulation of general application, whether called a "Rule", a "Regulation", an "Article", a "Section", a "Part" or something else.

(Source: Amended at 24 Ill. Reg. 151.4, effective

SUBPART L: TIMELY MAILING TREATED AS TIMELY FILING AND PAYING

## Section 130.1201 General Information

a) Any report, claim, tax return, statement or other document required or authorized to be filed with or any payment made to the Department of Revenue, which document or payment is transmitted through the United States mail, will be deemed to have been filed with and received by the Department on the date shown by the post office cancellation mark stamped upon the envelope or other appropriate wrapper containing it. If mailed but not received by the Department, or if received but the cancellation mark is illegible, erroneous or omitted, the document or payment will be deemed to have been filed on

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On the date it was mailed if the sender establishes by competent evidence that the document or payment was deposited in the United States mail on or before the date due for filing, if the envelope or other wrapper bears a postmark made by a private postage meter in addition to a legible postmark made by the United States Postal Service, the postmark not made by the United States Postal Service shall be disregarded. In the event of the Department's failure to receive a document or payment required by law to be filed, such document or payment will be deemed to have been received by the Department on time if the sender files with the Department a duplicate within 30 days after written notification is given to the sender by the Department of its failure to receive such document or payment, provided proof is furnished that the original of the document was deposited in the United States mail on or before the date due for filing.

b) If any report, claim, tax return, statement, remittance or other document is sent by United States registered mail, certified mail or certificate of mailing, a record authenticated by the United States Post Office of such registration, certification or certificate shall be considered competent evidence that the report, claim, tax return, statement, remittance or other document was mailed, and the date of registration, certification or certificate shall be deemed to be the date of the postmark made by the United States Postal Service.

c) Reports, claims, tax returns, statements, remittances or other documents delivered by means other than the United States mail are considered to be filed on the date they are received by the Department.

(Source: Amended at 24 Ill. Reg. 15104, effective

(Source: Amended at 24 Ill. Reg. 35104, effective 06/02/2000)

## SUBPART M: LEASED PORTIONS OF LESSOR'S BUSINESS SPACE

## Section 130.1305 When Lessor of Premises Should File Return for Business Operated on Leased Premises Department

If a lessor operates a business on the lessor's premises under the identity of the lessee, then the lessor must report and remit should account to the State for the lessee's tax on the lessor's is required to Occupation Tax return. However, if if the lessor is his Retailers' Occupation Tax. The Retailers' Occupation Tax of a leased department, and the lessor permits the lessee to file his own Retailers' Occupation Tax return, the Department of Revenue reserves the right to proceed against the lessor or the lessee or both in the event that the Retailers' Occupation Tax liability incurred by virtue of the operation of such the business operated on the lessor's premises leased department is not properly discharged. An example of such an arrangement is an antique store where spaces are rented to different antique dealers, but the antique store is operated under the identity of the antique storeowner.

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(Source: Amended at 24 Ill. Reg. 15104, effective 01-13-2000)

## SUBPART N: SALES FOR RESALE

**Section 130.1401 Seller's Responsibility to Determine the Character of the Sale at the Time of the Sale**

- a) A person who sells tangible personal property to a purchaser who may use or consume such property within the meaning of the Act, but who also may resell such property, must determine, at the time when he sells the property to such purchaser, whether the purchaser is buying the property "for use or consumption" within the meaning of the Act or whether the purchaser is buying the property "for resale." Section 2c of the Act provides that purchasers of tangible personal property for resale shall apply to the Department for resale numbers. In determining whether a sale is for resale, the seller shall request that the purchaser provide a resale number and certification that the seller may properly file the returns required by the Act and compute his tax liability. So long as the seller obtains a certificate of resale from the purchaser that contains all information required by Section 130.1405, the seller need not verify that the tangible personal property he sells for resale is actually resold.
- b) This determination is not necessary (and no Certificate of Resale is therefore required) as to sales made to any corporation, society, association, foundation or institution organized and operated exclusively for charitable, religious or educational purposes or any not-for-profit corporation, society, association, foundation, institution or organization which has no compensated officers, employees and which is organized and operated primarily for the recreation of persons 55 years of age or older, or as to sales made on or after March 21, 1963, to a governmental body because receipts from such sales are exempted from the Act whether such sales are at retail or whether such sales are for resale. For information concerning sales to purchasers of the kind listed in the preceding sentence, see Sections 130.2005 and 130.2080 of this Part. If the sale to such a purchaser in fact is a sale for resale, the seller is still permitted to claim exemption from the tax on the ground that such sale is a sale for resale and to obtain a corroborating Certificate of Resale from the purchaser.
- c) For information concerning resale certifications by construction contractors who are also retailers of building materials, see Section 130.2075 of this Part.
- d) For information concerning resale certifications by servicemen who are also retailers, see the Regulations pertaining to the Service Occupation Tax Act (86 Ill. Adm. Code 140).

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(Source: Amended at 24 Ill. Reg. 15104, effective 01-13-2000)

**Section 130.1405 Seller's Responsibility to Obtain Certificates of Resale and Requirements for Certificates of Resale**

- a) Except in the case of sales to totally exempt purchasers, when sales for resale are made, sellers should, for their protection, take a Certificate of Resale from the purchaser. Mere statements by sellers that property was sold for resale will not be accepted by the Department without corroborative evidence. Certificates of Resale may be made a part of purchase orders signed by the purchaser.
- b) A Certificate of Resale is a statement signed by the purchaser that the property purchased by him is purchased for purposes of resale. Provided that this statement is correct, the Department will accept Certificates of Resale as prima facie proof that sales covered thereby were made for resale. In addition to the statement, a Certificate of Resale must contain:
- 1) The seller's name and address;
  - 2) the purchaser's name and address;
  - 3) a description of the items being purchased for resale;
  - 4) purchaser's signature, or the signature of an authorized employee or agent of the purchaser, and date of signing;
  - 5) Registration Number, Resale Number, or Certification of Resale to Out-of-State Purchaser
- A) purchaser's registration number with the Illinois Department of Revenue; or
- B) purchaser's resale number issued by the Department of Revenue; or
- C) a statement that the purchaser is an out-of-State purchaser who will sell only to purchasers located outside the State of Illinois.
- For information regarding the Seller's Responsibility to Determine the Character of the Sale at the Time of the Sale, see 86 Ill. Adm. Code 130.1401.
- c) If all of a purchaser's purchases are for resale, a purchaser may provide a blanket Certificate of Resale to a seller.
- 1) While there is no statutory requirement that blanket Certificates of Resale be renewed at certain intervals, blanket Certificates should be updated periodically, and no less frequently than every three years.
  - 2) If a purchaser knows that a certain percentage of all purchases from a given seller will be made for purposes of resale, he may accept a blanket Certificate of Resale stating that a designated percentage of the sales made by such seller to such purchaser will be made for purposes of resale.
- d) Failure to present an active registration number or resale number and a certification to the seller that a sale is for resale creates a

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*presumption that a sale is not for resale. This presumption may be rebutted by other evidence that all of the seller's sales are sales for resale, or that a particular sale is a sale for resale (Section 2c of the Act). For example, other evidence that might be used to document a sale for resale, when a registration number or resale number and certification to the seller are not provided, could include an invoice from the purchaser to his customer showing that the item was actually resold, along with a statement from the purchaser explaining why it had not obtained a resale number and certifying that the purchase was a purchase for resale in Illinois.*

(Source: Amended at 24 Ill. Reg. 15114, effective 11/19/2000)

## Section 130.1415 Resale Number -- When Required and How Obtained

- a) If the purchaser is not registered with the Department as a taxpayer, but claims to be a reseller of the tangible personal property in such a way that such resales are not taxable under the Retailers' Occupation Tax Act or under some other tax law which the Department may administer, such purchaser (except in the case of an out-of-State purchaser who will always resell and deliver the property to his customers outside Illinois) shall apply to the Department for a resale number. Such applicant shall state facts which will show the Department why such applicant is not liable for tax under the ~~this~~ Act or under some other tax law which the Department may administer on any of his resales and shall furnish such additional information as the Department may reasonably require.
- b) Examples of purchasers for resale who would need a resale number from the Department are persons who resell only to schools and other totally exempt purchasers and persons who resell only to purchasers who in turn resell the property apart from engaging in a service occupation; a nonprofit organization which has such an occasional liability as a reseller; that it will discharge its liability on a first-and-final return basis; instead of by having a continuing registration with the Department, etc.
- c) Upon approval of the application, the Department will assign a resale number to the applicant and will certify such number to him. The Department may cancel any such number which is obtained through misrepresentation, or which is used to make a purchase tax-free when the purchase in fact is not a purchase for resale, or which no longer applies because of the purchaser's having discontinued the making of tax exempt resales of the property.
- d) The Department may restrict the use of the number to one year at a time or to some other definite period if the Department finds it impracticable or otherwise inadvisable to issue such numbers for indefinite periods.
- e) Except as provided in this Subpart, a sale shall be made tax-free on

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the ground of being a sale for resale if the purchaser has an active registration number or resale number from the Department and furnishes that number to the seller in connection with certifying to the seller that any sale to such purchaser is nontaxable because of being a sale for resale.

- f) For the purpose of enabling agricultural producers to buy feed, seed, fertilizer and baby chicks for resale to the extent permitted by Sections 130.1970, 130.2100 and 130.2110 of this Part and still be in compliance with Section 2c of the Retailers' Occupation Tax Act, such agricultural producers who are not registered with the Department as retailers will be given a resale number as a class without making application, individually, to the Department therefor, with all such persons being assigned the same resale number 0110 to all such buyers of feed, seed, fertilizer and baby chicks for this purpose.
- h) Nothing that is stated hereinabove changes anything contained in Sections 130.1970, 130.2100 and 130.2110 of this Part.

(Source: Amended at 24 Ill. Reg. 15114, effective 11/19/2000)

## SUBPART O: CLAIMS TO RECOVER ERRONEOUSLY PAID TAX

## Section 130.1501 Claims for Credit--Limitations--Procedure

- a) Limitations Upon Claims
  - 1) Where a taxpayer under the Retailers' Occupation Tax Act pays to the Department an amount of tax or penalty or interest not due under the provisions of the Act, either as the result of a mistake of fact or an error of law, such taxpayer may file a claim for credit with the Department. Beginning August 17, 1995, tax is deemed to be erroneously paid by a retailer when the manufacturer of a motor vehicle sold by the retailer accepts the return of that automobile and refunds to the purchaser the purchase price of the vehicle, as provided in Section 3 of the New Vehicle Buyer Protection Act [815 ILCS 380/3]. The claim is limited to taxes applicable to the purchase price of the automobile refunded to the consumer, which includes all collateral charges required to be included in the sales tax calculation (e.g., documentary fees), but does not include any reasonable allowance for consumer use of the automobile deducted from the purchase price by the manufacturer. Retailers filing such claims must comply with all requirements of this Section.
  - 2) The Department cannot approve any claim for credit unless the proof submitted in support thereof clearly establishes that the claimant has borne the burden of the tax erroneously paid or that he has unconditionally repaid the amount of the tax to his vendee from whom he has collected such amount. In the latter event, the



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claimant must also prove that his vendee has borne the burden of such amount or has unconditionally repaid persons to whom such vendee has shifted the burden of such amount (see Section 6 of the Retailers' Occupation Tax Act).

3) In addition, if the Retailers' Occupation Tax was paid on receipts from a sale made on or after August 1, 1955, no credit shall be allowed for any such amount paid by or collected from any claimant unless it shall appear that the claimant has unconditionally repaid, to the purchaser, any amount collected from the purchaser and retained by the claimant with respect to the same transaction under the Use Tax Act.

4) The Department cannot approve any claim for credit to the extent that the amount claimed is an amount which has been paid (voluntarily or involuntarily) in total or partial liquidation of an assessment which had become final before the claim for credit to recover the amount so paid is filed with the Department, or if paid in total or partial liquidation of a judgment, order or decree of court. Also, all claims for credit are subject to the statute of limitations, as follows:

*Provided that as to any claim for credit filed with the Department on and after each January 1 and July 1 no amount of tax or penalty or interest erroneously paid (either in total or partial liquidation of a tax or penalty or amount of interest under the ~~this~~ Act) more than 3 years prior to such January 1 and July 1, respectively, shall be credited; . . . except that if both the Department and the taxpayer have agreed to an extension of time to issue a notice of tax liability as provided in Section 4 of the ~~this~~ Act, such claim may be filed at any time prior to the expiration of the period agreed upon. (Section 6 of the Act)* This means that the normal statute of limitations will vary from 3 to 3 1/2 years as shown in the following examples:

A) On June 29, 1999 a taxpayer files a claim with the Department. The credit may be allowed for amounts paid on or after January 1, 1996. The credit will not be allowed for amounts paid on or before December 31, 1995.

B) A taxpayer files a claim with the Department on July 2, 1999. In this case, amounts paid on or before June 30, 1996 were paid more than three years prior to July 1, 1999 and are not subject to refund.

C) A taxpayer files a claim on November 30, 1999 for the months of October through December 1996. The claim will be processed by the Department because the time period that is open under the statute of limitations extends back through July 1, 1996.

D) A taxpayer files a claim on January 5, 2000 for the months of October through December 1996. The claim will not be approved by the Department because it is barred by the statute of limitations. A claim filed on January 5, 2000

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only has open periods back through January 1, 1997.

- b) Filing of Claims
- 1) Claims for credit shall be prepared and filed upon forms provided by the Department. Each claim shall state:
    - A) the name and principal business address of the claimant;
    - B) the period covered by the claim;
    - C) the total amount of credit claimed, giving in detail the net amount of taxable receipts reported each month or other return period used by the claimant as the basis for filing returns in the period covered by the claim;
    - D) the total amount of tax paid for each return period;
    - E) receipts upon which tax liability is admitted for each return period;
    - F) the amount of receipts on which credit is claimed for each return period;
    - G) the tax due for each return period as corrected;
    - H) the amount of credit claimed for each return period;
    - I) reason or reasons why the amount, for which the claim is filed, is alleged to have been paid in error;
    - J) a list of the evidence (documentary or otherwise) which the claimant has available to establish his compliance with Section 6 as to bearing the burden of the tax for which he seeks credit;
    - K) payments or parts thereof (if any) included in the claim and paid by the claimant under protest;
    - L) sufficient information to identify any suit which involves the Act, and to which the claimant is a party; and
    - M) such other information as the Department may reasonably require.
  - 2) Where the claimant is a corporation, the claim filed on behalf of such corporation shall be signed by the president, vice-president, secretary or treasurer or by the properly accredited agent of such corporation.
  - 3) A claim for credit shall be considered to have been filed with the Department on the date upon which it is received by the Department. (See Sections 130.1201 and 130.1205 of this Part for further information regarding when claims are deemed to be "received" by the Department.)
  - 4) Upon receipt of any claim for credit filed under the Act, any officer or employee of the Department, authorized in writing by the Director of Revenue to acknowledge receipt of such claims on behalf of the Department, shall execute on behalf of the Department, and shall deliver or mail to the claimant or his duly authorized agent, a written receipt, acknowledging that the claim has been filed with the Department, describing the claim in sufficient detail to identify it and stating the date upon which the claim was received by the Department.
  - 5) Such written receipt shall be prima facie evidence that the



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Department received the claim described in such receipt and shall be prima facie evidence of the date when such claim was received by the Department.

- 6) In the absence of such a written receipt, the records of the Department as to when the claim was received by the Department, or as to whether or not the claim was received at all by the Department, shall be deemed to be prima facie correct upon these questions in the event of any dispute between the claimant (or his legal representative) and the Department concerning these questions. (See Section 6a of the Act.)

## c) Procedure After Filing of Claims

- 1) The Department will examine each claim for credit as soon as practicable after such claim is filed and will notify the claimant (or his legal representative, if the claim is filed by such legal representative, or if the claimant has died or become incompetent and such legal representative has notified the Department of his appointment and qualification as such legal representative, or if the Department, on its own motion, has substituted such legal representative in the proceeding for the deceased or incompetent claimant) of its Tentative Determination of the amount of credit, if any, to which the claimant or his legal representative is entitled.
- 2) If such claimant, or the legal representative of a deceased or incompetent taxpayer, shall, within 60 days after the Department's Notice of Tentative Determination of Claim, file a protest ~~thereof~~ and request a hearing ~~thereon~~, the Department shall give notice to the such claimant, or to the legal representative of a deceased or incompetent taxpayer, of the time and place fixed for the such hearing, and shall hold a hearing in conformity with the provisions of the Act, and pursuant thereto shall issue its final determination of the amount of credit, if any, found to be due as a result of the such hearing, to the such claimant, or to the legal representative of a deceased or incompetent taxpayer.
- 3) If a protest to the Department's Notice of Tentative Determination of Claim is not filed within 60 days and a request for a hearing ~~thereon~~ is not made as ~~hereinafter~~ provided in subsection (c)(2), the ~~said~~ Notice shall thereupon become and operate as a Final Determination. (See Sections 6b and 6c of the Act.)

## d) Use of Credit Memoranda to Satisfy Prior Rights of Department

- 1) If, following the above procedure, a credit is found to be due, as evidence thereof a credit memorandum for such amount shall be issued in the name of the claimant.
- 2) If there is an established unpaid assessment or an admitted unpaid liability, or unpaid penalty, or unpaid amount of interest, against the claimant either under the Retailers' Occupation Tax Act, the Use Tax Act, the Service Occupation Tax

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Act, the Service Use Tax Act, the Home Rule Municipal Retailers' Occupation Tax Act [65 ILCS 5/8-11-1], Non-Home Rule Municipal Retailers' Occupation Tax Act [65 ILCS 5/8-11-1.3], the Home Rule Municipal Service Occupation Tax Act [65 ILCS 5/8-11-5], Non-Home Rule Municipal Service Occupation Tax Act [65 ILCS 5/8-11-1.4], the Home Rule County Retailers' Occupation Tax Act [55 ILCS 5/5-1006], the Home Rule County Service Occupation Tax Act [55 ILCS 5/5-1007], Section 4 of the Water Commission Act of 1985 [70 ILCS 3720/4], ~~subsections-(f)-(f)-and-(f)-of~~ Section 5.01(b), (c), and (d) of the Local Mass Transit District Act [70 ILCS 3610/5.01], or ~~subsections-(f)-(f)-and-(f)-of~~ Section 4.03(e), (f), and (g) of the Regional Transportation Authority Act [70 ILCS 3615/4.03], the amount of the credit shall be credited against the tax or penalty or interest due or to become due under the Retailers' Occupation Tax Act, or under the Use Tax Act, the Service Occupation Tax Act, the Service Use Tax Act, the Home Rule Municipal Retailers' Occupation Tax Act, the Non-Home Rule Municipal Retailers' Occupation Tax Act, the Home Rule Municipal Service Occupation Tax Act, the Non-Home Rule Municipal Service Occupation Tax Act, the Home Rule County Retailers' Occupation Tax Act, the Home Rule County Service Occupation Tax Act, Section 4 of the Water Commission Act of 1985, ~~subsections-(f)-(f)-and-(f)-of~~ Section 5.01(b), (c) and (d) of the Local Mass Transit District Act [70 ILCS 3610/5.01], or ~~subsections-(f)-(f)-and-(f)-of~~ Section 4.03(e), (f), and (g) of the Regional Transportation Authority Act, from the person who made the erroneous payment.

- 3) If the credit is in an amount less than that of the unpaid liability, it shall be applied pro tanto.

- 4) If the amount of the credit exceeds that of the unpaid liability, after crediting an amount sufficient to liquidate or cancel out such unpaid liability, a new credit memorandum shall be issued for an amount representing the difference between that of the original credit found to be due and that of the liability liquidated or paid as aforesaid, and such new credit memorandum shall be delivered to the person entitled to receive delivery thereof, provided that no proceeding is pending against the claimant to establish an unpaid liability under the Retailers' Occupation Tax Act, the Use Tax Act, the Service Occupation Tax Act, the Service Use Tax Act, the Home Rule Municipal Retailers' Occupation Tax Act, the Non-Home Rule Municipal Retailers' Occupation Tax Act, the Home Rule Municipal Service Occupation Tax Act, the Non-Home Rule Municipal Service Occupation Tax Act, the Home Rule County Retailers' Occupation Tax Act, the Home Rule County Service Occupation Tax Act, Section 4 of the Water Commission Act of 1985, ~~subsections-(f)-(f)-and-(f)-of~~ Section 5.01(b), (c) and (d) of the Local Mass Transit District Act, or ~~subsections-(f)-(f)-and-(f)-of~~ Section 4.03(e), (f) and (g) of the Regional Transportation Authority Act.

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- 5) If a proceeding to establish such an unpaid liability is pending, the credit memorandum shall be held by the Department until such proceeding is concluded; and if such proceeding results in the issuance of an assessment which becomes final, the credit shall be applied by the Department, to the extent which may be necessary, in liquidation of such assessment, or any interest that may accrue thereon, and the balance of the credit, if any (after cancellation of the credit memorandum applied in liquidation of such liability), shall be issued in the form of a new credit memorandum and delivered to the person entitled to receive delivery thereof.

(Source: Amended at 24 Ill. Reg. 15104, effective 1/1/2008)

## Section 130.1515 Interest

- a) Interest paid by the Department to taxpayers and interest charged to taxpayers by the Department shall be at the rate set forth in Section 3-2 of the Uniform Penalty and Interest Act [35 ILCS 735/3-2]. Any credit or refund that is allowed under the Act shall bear interest at the rate of 18 per month or fraction thereof from the date when the erroneous payment for which the credit or refund is being allowed was made to the Department until the credit memorandum is issued or the refund is paid.
- b) No interest will be allowed if the overpayment is found by the Department to have been made deliberately for the purpose of drawing interest, or if the overpayment is ascertained not to have been bona fide for some other reason.
- c) When a claim that is allowed is paid by means of a credit memorandum instead of by means of a cash refund, the claim will be considered to have been paid when the credit memorandum is issued by the Department to the claimant, and no interest will be allowed or paid by the Department for any period subsequent to that, even if the claimant does not use or assign the credit memorandum immediately after it is issued.

(Source: Amended at 24 Ill. Reg. 15104, effective 1/1/2008)

## SUBPART Q: NOTICE OF SALES OF GOODS IN BULK

## Section 130.1701 Bulk Sales: Notices of Sales of Business Assets

- a) If any taxpayer, outside the usual course of his business, sells or transfers the major part of any one or more of:
- 1) the stock of goods which he is engaged in the business of selling, or

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- 2) the furniture or fixtures, or
  - 3) the machinery and equipment, or
  - 4) the real property of any business that is subject to the provisions of the Act,
- the purchaser of transfer, the date of the sale or transfer, a copy of the sales contract and financing agreements that shall include a description of the property sold, the amount of the purchase price or a statement of other consideration for the sale or transfer, the terms for payment of the purchase price and such other information as the Department may reasonably require. If the purchaser or transferee fails to file the above-described report of sale with the Department within the prescribed time, the purchaser or transferee shall be personally liable for the amount owed under this Section by the seller or transferor to the Department up to the amount of the reasonable value of the property acquired by the purchaser or transferee. The seller or transferor shall pay the Department the amount of tax, penalty and interest (if any) due from him under the Act up to the date of the payment of tax. The seller or transferor, or the purchaser or transferee, at least 10 days before the date of the sale or transfer, may notify the Department of the intended sale or transfer and request the Department to audit the books and records of the seller or transferor or to do whatever else may be necessary to determine how much the seller or transferor owes to the Department under the Act up to the date of the sale or transfer. The Department shall take such steps as may be appropriate to comply with the request. The purchaser or transferee of such assets shall, no later than 18 days after the sale or transfer, file a notice of sale or transfer disclosing the business assets with the Chicago Office of the Department and address of the purchaser or transferee, the name and address of the purchaser or transferee, the date of the sale or transfer, a copy of the sales contract and financing agreements which shall include a description of the property sold, the amount of the purchase price or a statement of other consideration for the sale or transfer, the terms for payment of the purchase price and such other information as the Department may reasonably require. If the purchaser or transferee fails to file the above-described report of sale with the Department within the prescribed time, the purchaser or transferee shall be personally liable for the amount owed hereunder by the seller or transferor to the Department up to the amount of the reasonable value of the property acquired by the purchaser or transferee. The seller or transferor shall pay the Department the amount of tax, penalty and interest (if any) due from him under the Act up to the date of the payment of tax. The seller or transferee or the purchaser or transferee, at least 10 days before the date of

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~~the sale or transfer may notify the Department of the intended sale or transfer and request the Department to audit the books and records of the seller or transferor or to do whatever else may be necessary to determine how much the seller or transferor owes to the Department under the Act up to the date of the sale or transfer. The Department shall take such steps as may be appropriate to comply with such request.~~

- b) Any order issued by the Department pursuant to the Act and this Section to withhold from the purchase price shall be issued within 10 days after the Department receives notification of a sale as provided in the Act and this Section. The purchaser or transferee shall withhold such portion of the purchase price as may be directed by the Department, but not to exceed a minimum amount varying by type of business plus twice the outstanding unpaid liabilities and twice the average liability of preceding filings times the number of unfilled returns to cover the amount of all tax, penalty and interest due and unpaid by the seller or transferor under the Act or, if the payment of money or property is not involved, shall withhold the performance of the condition that constitutes the consideration for the sale or transfer. Within 60 days after of the issuance of the initial order to withhold, the Department shall provide written notice to the purchaser or transferee of the actual amount of all taxes, penalties and interest then due and whether or not additional amounts may become due as a result of unfilled returns, pending assessments and audits not completed. The purchaser or transferee shall continue to withhold the amount directed to be withheld by the initial order or to withhold the performance of the condition which constitutes the consideration for the sale or transfer until the purchaser or transferee receives from the Department a certificate showing that such tax, penalty and interest have been paid or a certificate from the Department showing that no tax, penalty or interest is due from the seller or transferor under the Act.

- c) The purchaser or transferee is relieved of any duty to continue to withhold from the purchase price and of any liability for tax, penalty or interest due under the Act from the seller or transferor if the Department fails to notify the purchaser or transferee in the manner provided in this Section ~~herein~~ of the amount to be withheld within 10 days after the sale or transfer has been reported to the Department or within 60 days after issuance of the initial order to withhold as the case may be. The Department shall have the right to determine amounts claimed on an estimated basis to allow for non-filed periods, pending assessments and audits not completed. However, the purchaser or transferee shall be personally liable only for the actual amount due when determined.

- d) If the seller or transferor fails to pay the tax, penalty and interest (if any) due from him under the Act and the Department makes timely claim therefor against the purchaser or transferee as ~~hereinafore~~ provided in subsection (b), then the purchaser or transferee shall

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pay the amount so withheld from the purchase price to the Department. If the purchaser or transferee fails to comply with the requirements of this Section under the Act, the purchaser or transferee shall be personally liable to the Department for the amount owed under the Act by the seller or transferor to the Department up to the amount of the reasonable value of the property acquired by the purchaser or transferee.

- e) Any person who shall acquire any property or rights thereto which, at the time of such acquisition, is subject to a valid lien in favor of the Department shall be personally liable to the Department for a sum equal to the amount of taxes secured by such lien but not to exceed the reasonable value of such property acquired by him.

f) Examples of situations where bulk sales reporting is required:

- 1) When a store selling clothing and shoes sells the clothing inventory of the business to another entity, bulk sales reporting is required.

- 2) When a company sells its business on a contract for deed basis, bulk sales reporting is required when the contract is entered into.

- g) Examples of situations where bulk sales reporting is not required:

- 1) When a corporation is merged into another corporation pursuant to the Business Corporation Act, there are no bulk sales reporting requirements because the surviving corporation retains all of the liabilities of the merged corporation.

- 2) When one or more corporations are consolidated into a new corporation pursuant to the Illinois Business Corporation Act, there are no bulk sales reporting requirements because the new corporation retains all of the liabilities of the consolidated corporations.

- 3) A repossession of equipment and inventory by a lender upon default by a borrower does not constitute a transfer within the meaning of the Bulk Sales provisions of the Act. For example, when a company is in default on a loan for business furniture and fixtures and the holder of the security interest forecloses and enters the business to repossess the furniture and fixtures, bulk sales reporting is not required.

(Source: Amended at 24 Ill. Reg. 15104, effective 01/01/2009)

## SUBPART R: POWER OF ATTORNEY

## Section 130.1801 When Powers of Attorney May be Given

In certain instances, persons liable for tax under the Retailers' Occupation Tax Act desire, for convenience, to have other persons make the returns, pay the tax, request Private Letter Rulings, and perform any and all other duties required of them under the Act. In all cases, where the revenues of the State



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will not be jeopardized, the Department will permit taxpayers, by properly executed and acknowledged powers of attorney, to appoint other persons to act as their attorneys for the purpose of filing returns and of performing other acts under the Retailers' Occupation Tax Act. (Also see Practice and Procedure for Hearings Before the Illinois Department of Revenue, 86 Ill. Adm. Code 200.110(c)(9) and Public Information, Rulemaking and Organization, 2 Ill. Adm. Code 1200.110(b)(8).)

(Source: Amended at 24 Ill. Reg. 15104, effective 11/12/2000.)

## SUBPART S: SPECIFIC APPLICATIONS

## Section 130.1901 Addition Agents to Plating Baths

- a) Various chemical compounds and addition agents are added to plating baths in order to improve the finished product, make the process more economical, make the process faster, improve anode corrosion, lower the surface tension, aid in maintaining constant pH, sequester impurities, remove impurities, or, in fact, make the process operative.
- b) These addition agents are divided into two main types, ~~the first of which are exempt from the tax and each of the second of which is taxable~~. Sales to manufacturers of Type I agents are exempt. Sales to manufacturers of Type II agents are taxable.
- c) Type I (Exempt): Products which are added to the bath for the purpose of actually modifying the deposit by changing some characteristic such as brightness, smoothness, grain size, hardness, ductility or tensile strength. These products function in whole or in part by codeposition or absorption into the deposit.
- d) To qualify as a Type I product, a compound must meet the following two requirements:
  - 1) The addition agent must be purchased to modify, and must modify, the end product by improving some desirable physical characteristic of the deposit, such as brightness, grain size, hardness, ductility, smoothness or tensile strength; and
  - 2) A measurable part of the product must become a part of the end product as established by:
    - A) Chemical or physical analysis indicating some degree of codeposition or absorption in the plated deposit; or
    - B) Addition to the baths in proportion to amperage hours passed through the plating solution.
- e) Even if products do not meet all of the criteria set forth in subsections (d)(1) and (2) of this Section, sales of Type I products that are incorporated into the end product may nonetheless qualify as sales for resale (see Section 130.1405 of this Part for the documentation required to claim resale). If such products do not qualify as sales for resale, such products may also qualify for

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exemption as Manufacturing Machinery and Equipment (see Section 130.330 of this Part).

f) ~~Type II (Taxable):~~ Products which are added to the bath for purposes other than those of Type I compounds. In this category are those products of which the primary function is to improve the plating process by altering the surface tension, suppressing fumes, controlling pH, buffering the solution, acting as a catalyst, acting as a purifier, improving anode efficiency, or acting as a complexing agent.

g) ~~The following test shall be conducted by either a disinterested laboratory or a State of Illinois monitored plating industry laboratory to determine whether or not a product, or an identifiable part thereof, fulfills the following two requirements and, therefore, qualifies as a Type I product:~~

- 1) Prepare a plating solution in a plating test cell without the addition agent in question. Plate a panel. Repeat after adding each of the additional agents, or components comprising a Type I product in the order recommended by the manufacturer. Repeat again after several different number of amperage hours. Make a second addition of each addition agent or component comprising the alleged Type I product to the test cell and run respective final panels. In those cases where an addition agent system is comprised of more than one product to be used in conjunction, a separate test shall be run on each product.

- 2) If the brightness or some other physical property is improved after the initial respective charges of addition agents or components comprising the alleged Type I product then tends to approach the original condition after the passage of several amperage hours of current and finally is charged again by second respective charges of addition agents or components comprising the product, it can be assumed that the respective addition agents or components comprising the product are being consumed on an amperage hour basis and are being codeposited.

h) ~~Caution:~~ For reasons of convenience and economics, products of Type I and Type II are often combined; the burden is on the taxpayer to show that a particular component qualified as a Type I product and is, therefore, exempt.

(Source: Amended at 24 Ill. Reg. 15104, effective 11/12/2000.)

## Section 130.1910 Antiques, Curios, Art Work, Collectors' Coins, Collectors' Postage Stamps and Like Articles

- a) When Tax Applies  
Sales of antiques, curios, art work, collectors' coins, collectors' postage stamps and like articles to art collectors, philatelists, numismatists or other persons who purchase such items of tangible



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personal property for use and not for resale are within the Retailers' Occupation Tax Act. Persons engaged in the business of selling these items of tangible personal property to purchasers for use or consumption are required to remit Retailers' Occupation Tax to the Department on their gross receipts from such sales.

- b) Special Provisions Concerning Stamps
  - 1) Sales of canceled domestic or foreign postage stamps, or of uncanceled foreign postage stamps, which are not valid for the transportation of mail in the United States, constitute sales within the Act, and persons engaged in the business of selling such stamps to purchasers for use or consumption are liable for the Retailers' Occupation Tax.
  - 2) Effective June 1, 1965, the same is true of postage stamps which are valid for the transportation of mail if such postage stamps are sold for an amount which exceeds the face value of the stamp by at least 50% of such face value, in which case they will be presumed to have value as a collectors' postage stamp and will be subject to Retailers' Occupation Tax on the full sales price.
  - 3) Sales of United States uncanceled postage or revenue stamps which are valid for the transportation of mail or for revenue tax purposes, and which are sold for an amount that does not exceed the face value of the stamp by at least 50% of such face value, are not subject to the Retailers' Occupation Tax.

- c) Special Provisions Concerning Coins
 

Gross receipts from the sales of legal tender, currency, medallions, or gold or silver coinage issued by the State of Illinois, the government of the United States of America, or the government of any foreign country, and bullion are exempt from Retailers' Occupation Tax.

- d) Special Provisions Concerning Art Work
 

The sale of art work, even on a commissioned basis, is a transfer of tangible personal property subject to the Retailers' Occupation Tax. In order for the sale of art work not to be subject to Retailers' Occupation Tax, it must be of no commercial value to anyone other than the purchaser. An example of this type of art work might be a commissioned portrait of the purchaser. (For information regarding taxation of such art work, see the regulations for the Service Occupation Tax at 86 Ill. Adm. Code 140.)

- e) Special Provisions Concerning Comic Books
  - 1) Comic books that are published and sold as current serial publications are exempt from Retailers' Occupation Tax as newspaper and ink. (For information regarding the Newspaper and Ink Exemption from sales tax see 86 Ill. Adm. Code 130.21(05).)
  - 2) Comic books sold as collectors' items rather than as newspaper and ink are subject to Retailers' Occupation Tax. For example, old comic books sold at conventions that are not current serial publications are subject to tax.

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(Source: Amended at 24 Ill. Reg. 15104, effective 1/1/2000)

## Section 130.1915 Auctioneers and Agents

## a) When Persons Act As Agent

- 1) Every auctioneer or agent, acting for an unknown or undisclosed principal, or entrusted with the possession of any bill of lading, custom house permit or warehouseman's receipt for delivery of any tangible personal property, or entrusted with the possession of any such personal property for the purpose of sale, is deemed to be the owner thereof, and upon the sale of such property to a purchaser for use or consumption, he is required to file a return of the receipts from the sale and to pay to the Department a tax measured by such receipts.
- 2) The receipts from any such sale, when made by an auctioneer or agent who is acting for a known or disclosed principal, are taxable to the principal, provided the principal is engaged in the business of selling such tangible personal property at retail. For a sale to qualify under this subsection(a)(2), the principal must be clearly disclosed to the purchasers by the auctioneer or agent so that the purchasers are able to determine who owns the goods that are being sold.
- 3) The same rule applies to lienors such as storagemen and pawnbrokers.

## b) When Principal is Disclosed

For the purposes of this Section, a principal is deemed to be disclosed to a purchaser for use or consumption only when the name and address of such principal is made known to such purchaser at or before the time of the sale and when the name and address of the principal appears upon the books and records of the auctioneer or agent. A verbal announcement of the principals' names at the auction is not sufficient to document disclosure. Acceptable evidence of disclosure includes:

- 1) naming the principals and their addresses (city only is sufficient) in newspapers and other public advertising;
- 2) posting a written list of the principals' names and their addresses (city only is sufficient) at the auction site;
- 3) distributing sale bills or brochures that name the principals and their addresses (city only is sufficient);
- 4) recording the principals' names and their addresses (city only is sufficient) on legal documents regarding the item that is sold, such as automobile titles; or
- 5) other methods that provide a permanent, written record of the disclosure of the names and addresses (city only is sufficient) of the principals.

(Source: Amended at 24 Ill. Reg. 15104, effective 1/1/2000)

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## Section 130.1925 Blacksmiths

- a) When liable for For Retailers' Occupation Tax  
When blacksmiths engage in the business of selling or of fabricating and selling horseshoes or other items of tangible personal property to purchasers for use or consumption, they incur Retailers' Occupation Tax liability.
- b) When Not Liable for For Retailers' Occupation Tax  
A blacksmith does not incur Retailers' Occupation Tax liability when sharpening ~~tools~~ ~~shoes~~ ~~for a customer~~ or when repairing his customer's tangible personal property even if the such repair work involves the transferring and adding of repair parts and materials to the such customer's property. See Section 130.2015 of this Part. Cross Reference to Service Occupation Tax Regulations
- c) However, when the blacksmith purchases repair parts and other tangible personal property which he retransfers to users as an incident to his sales of service, the transaction is governed by the ~~blacksmith's~~ ~~users~~ Service Occupation Tax Act. For information concerning the tax on persons engaged in the business of making sales of service, see the Regulations pertaining to the Service Occupation Tax Act (86 Ill. Adm. Code 140) ~~liability on his cost-price of such tangible personal property~~ ~~see Subpart A of the Service Occupation Tax Regulations (86 Ill. Adm. Code 146).~~

(Source: Amended at 24 Ill. Reg. 5104, effective 10/1/2000)

## Section 130.1930 Chiroprodists, Osteopaths and Chiropractors

- a) When Liable for For Tax  
When chiroprodists, osteopaths or chiropractors sell such items as shoes, arch supports, trusses, braces, appliances or other tangible personal property to purchasers for use or consumption apart from their rendering of service as chiroprodists, osteopaths or chiropractors, they incur Retailers' Occupation Tax liability. For information about whether these items qualify as medical appliances, see Food, Drugs, Medicines and Medical Appliances, 86 Ill. Adm. Code 130.310.
- b) When Not Liable for For Tax  
Chiroprodists, osteopaths and chiropractors are engaged in professions and primarily render service. To the extent to which they engage in such professions, they are not engaged in the business of selling tangible personal property to purchasers for use or consumption within the meaning of the Act. Consequently, they are not required to remit Retailers' Occupation Tax measured by their receipts from engaging in such professions, including receipts from both services and tangible

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- c) personal property transferred incident to those services.

Liability Under the Service Occupation Tax Act  
For information concerning the application of the Service Occupation Tax to sales ~~purchases~~ by chiroprodists, osteopaths and chiropractors of tangible personal property which they transfer ~~retransfer~~ as an incident to rendering service, see the Service Occupation Tax, 86 Ill. Adm. Code 140.

(Source: Amended at 24 Ill. Reg. 5104, effective 10/1/2000)

## Section 130.1935 Computer Software

- a) Computer software means all types of software including operational, applicational, utilities, compilers, templates, shells and all other forms. Canned software is considered to be tangible personal property regardless of the form in which it is transferred or transmitted, including tape, disc, card, electronic means or other media. The sale at retail, or transfer, of canned software intended for general or repeated use is taxable, including the transfer by a retailer of software which is subject to manufacturer licenses restricting the use or reproduction of the software.

1) A license of software is not a taxable retail sale if:

- A) it is evidenced by a written agreement signed by the licensor and the customer;
- B) it restricts the customer's duplication and use of the software;
- C) it prohibits the customer from licensing, sublicensing or transferring the software to a third party (except to a related party) without the permission and continued control of the licensor;
- D) the licensor has a policy of ~~vendor-will provide~~ providing another copy at minimal or no charge if the customer loses or damages the software, or of permitting the licensee to make and keep an archival copy, and such policy is either stated in the license agreement, supported by the licensor's books and records, or supported by a notarized statement made under penalties of perjury by the licensor; and
- E) the customer must destroy or return all copies of the software to the licensor ~~vendor~~ at the end of the license period. This provision is deemed to be met, in the case of a perpetual license, without being set forth in the license agreement.

EXAMPLE: A retailer of computer software and related products sells or transfers a shrink-wrapped software program to a customer. A "license agreement" contained on or in the package, which by its terms becomes effective upon opening of the package, states that the customer does not

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receive title to the program and that the customer may not copy the program except to make a backup or archival copy while he owns the program. The license agreement is not evidenced by a written agreement signed by the customer. The license does not prohibit the customer from selling the program to a third party. If the customer loses or damages the program, the vendor will not replace it free or for a minimal charge. Since it fails to meet all the requirements for treatment as an exempt license, the transfer from the vendor to the customer is a taxable retail sale of software.

- 2) Value-added resellers who acquire software for reselling or transfer to consumers after modification or adaptation of the software may acquire the software as a sale for resale by presenting their suppliers with valid certificates (see Section 130.1410 of this Part).

- b) Tax applies to the entire charge made to the customer, including charges for all associated documentation and materials. Charges for updates of canned software are considered to be sales of software. Charges for training, telephone assistance, installation and consultation are exempt if they are separately stated from the selling price of canned software. Maintenance agreements for software will be treated in the same manner as other maintenance agreements. Sellers of maintenance agreements must pay tax on their cost price of the materials transferred incident to the completion of a maintenance agreement.

## c) Custom Computer Programs

- 1) Custom computer programs prepared to the special order of the customer are not subject to tax under the Retailers' Occupation Tax, Use Tax, Service Occupation Tax or Service Use Tax. To be considered exempt software, the following elements must be present:

- A) Preparation or selection of the program for the customer's use requires an analysis of the customer's requirements by the vendor; and
  - B) The program requires adaptation by the vendor to be used in a specific work environment, e.g., a particular make and model of a computer using a specified input or output device.
- 2) Custom computer programs do not include "canned" or prewritten computer programs held for general or repeated sale or lease. Modification of an existing prewritten program to meet the customer's needs is custom software. If modified software is held for general or repeated sale or lease, it is canned software. Custom software means the software which results from real and substantial changes to the operational coding of canned or pre-written software in order to meet the specific individualized requirements of the purchaser for his limited or particular use.

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EXAMPLE: Canned software is purchased with a resale certificate by a programmer who modifies it to meet a customer's specific needs. The transfer to the customer is exempt from tax. If that program, as modified, is sold to other customers without further modification, it is taxable canned software, as are copies or repeat orders of such modified software.

- 3) The selection of pre-written or canned programs or program modules assembled by the vendor into a software package does not constitute custom software unless real and substantial changes are made to the programs or creation of program interfacing logic. If the pre-written program or module was previously marketed, the new program will qualify as a custom program if the price of the pre-written program was 50% or less of the price of the new program. If the pre-written program was not previously marketed, the new program will qualify as a custom program if the charge made to the customer for custom programming services, as evidenced by the records of the seller, was more than 50% of the contract price to the consumer.

- d) All software used to operate exempt manufacturing machinery and equipment (see 86 Ill. Adm. Code 130.330) is exempt.

(Source: Amended 201 at 24 Ill. Reg. 15106, effective 1/1/83.)

## Section 130.1940 Construction Contractors and Real Estate Developers

## a) Definitions

- 1) "Construction Contractor." The word "construction contractor" when used in this Subpart herein includes general contractor, subcontractor and specialized contractor such as a landscape contractor. "Contractor" means any person who is engaged in the occupation of entering into and performing construction contracts for owners.
- 2) "Owner" means any person who enters into a contract with a contractor relative to the construction of a structure.
- 3) "Construct" means build, erect, construct, reconstruct, install, plant, repair, renovate or remodel.
- 4) "Structure" includes any building, house, edifice, tunnel, sewer, highway, road, bridge or any other type of structure, or any part thereof (including any system of plumbing, heating, ventilating, refrigerating, air conditioning, or any part thereof), or any other improvement to real estate.
- 5) "Materials" means all of the tangible personal property, including fixtures, which enter into a structure or otherwise become incorporated into real estate.
- 6) "Construction Contract" means a contract, written or oral, to "construct" (as that term is defined in subsection (a)(3) above), a "structure" (as that term is defined in subsection

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(a)(4), above) or to otherwise incorporate tangible personal property into real estate.

- 7) "Real Estate Developer" means any person engaged in the business of transferring title (legal or equitable) to real estate to others. The term does not include an isolated or occasional sale of real estate by a person not engaged in the business of selling real estate, and the term does not include a person who acts merely as agent for a commission to bring sellers and buyers of real estate together without ever actually taking either the legal or the equitable title to the real estate.

b) Construction Contractors -- When Liable For Tax

- 1) Construction contractors incur Retailers' Occupation Tax liability when they engage in selling any kind of tangible personal property without installation to purchasers for use or consumption.
- 2) A construction contractor incurs Retailers' Occupation Tax liability when he sells furniture and furnishings, curtains, drapes, floor covering (except when he cements or otherwise permanently affixes the floor covering to a portion of the building), trade fixtures and machinery (unless in the case of machinery Section 130.2115(b) of this Part applies) to purchasers for use or consumption, with or without installation by the seller, whether or not the seller furnishes and installs such items as a part of a construction contract. The same is true where he purchases and sells in finished form gas or electric stoves, refrigerators, washing machines, portable ventilating units and other portable equipment of this kind, which may be connected to and operated from a building's electrical, plumbing or other specialized system, but which is not actually a part of any such system and is considered to remain personal property when installed, even if the contractor does install such equipment pursuant to a construction contract.
- 3) For information concerning the seller's taxability on receipts from installation charges where the seller is taxable notwithstanding his installation of the item, see Section 130.450 of this Part.
- 4) If the seller is taxable notwithstanding installation, but the sale and installation are made by the seller pursuant to his performance of a construction contract, the seller's receipts from that part of the transaction which actually comprises the construction contract are not subject to the Retailers' Occupation Tax. In this situation, if a separate charge is made for the tangible personal property as to which the construction contractor is taxable, the value of such property for purposes of computing the Retailers' Occupation Tax is the amount charged for such property, but not less than the cost of such property to the construction contractor. If no separate charge is made in this situation for the tangible personal property as to which the

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construction contractor incurs Retailers' Occupation Tax liability, the value of such property for computing the Retailers' Occupation Tax is the cost of such property to the construction contractor.

- c) Construction Contractors -- When Not Liable For Tax
- A construction contractor does not incur Retailers' Occupation Tax liability as to receipts from labor furnished and tangible personal property (materials and fixtures) incorporated into a structure as an integral part thereof for an owner when furnished and installed as an incident of a construction contract. The construction contractor incurs Use Tax on the cost price of the tangible personal property that is incorporated into real estate. (See also Section 130.2075 of this Part.)

1) For example, a construction contractor does not incur Retailers' Occupation Tax liability on receipts from selling and installing screen doors and windows; storm doors and windows; weather stripping; insulation material; Venetian blinds; window shades; awnings; cabinets built into the structure; floor coverings cemented or otherwise permanently affixed to the structure by use of tacks, staples, or wood stripping filled with nails that protrude upward (sometimes referred to as "tacking strips" or "tack-down strips"), but not including floor coverings that are areas rugs or that are attached to the structure using only two-sided tape; plumbing systems or parts thereof, such as bathtubs, lavatories, sinks, faucets, water pumps, water heaters, water softeners, water pipes, etc.; heating systems or parts thereof, such as furnaces, stokers, boilers, heating pipes, etc.; ventilation systems or parts thereof; commercial refrigeration systems or parts thereof; electrical systems or parts thereof; brick; lumber; sheet metal; roofing materials, and other similar items.

2) A landscape contractor does not incur Retailers' Occupation Tax liability as to receipts from labor furnished and tangible personal property incorporated into real estate as an integral part thereof for an owner when furnished and installed as an incident to a landscape contract. For example, a landscape contractor does not incur Retailers' Occupation Tax liability on receipts from selling and installing plants such as trees, shrubs, seedlings, sod and grass seed when planted in the ground, including fertilizer, mulch and soil incorporated into the ground, in connection with such planting (plants sold in pots or other containers without being planted in the ground by the landscape contractor are not deemed to be planted in the ground).

3) Construction contractors who contract for the improvement of real estate consisting of engineering, installation, and maintenance of voice, data, video, security, and all telecommunication systems incur Use Tax, rather than Retailers' Occupation Tax, liability on those items if they are sold at one specified



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contract price. This provision applies to all of the items in this subsection (c)(3) even if they are not incorporated into real estate.

However for information concerning the fact that a construction contractor is taxable on his cost-price-of-the-tangible-personal property-that-he-purchases-and-incorporates-into-real-estate-see Section-130.2075-of-this-part.

- d) Real Estate Developers
  - 1) A real estate developer does not incur Retailers' Occupation Tax liability on his receipts from selling real estate. However, for information concerning the fact that a real estate developer is taxable on his cost price of the tangible personal property that he purchases and incorporates into real estate, see Section 130.2075 of this Part.
  - 2) A real estate developer incurs Retailers' Occupation Tax liability when transferring, to a user, tangible personal property which he purchases and sells in a finished form, and which remains personal property when installed, even though he includes the transfer of such tangible personal property in his sale of or his contract to sell real estate. The value of such tangible personal property for computing Retailers' Occupation Tax is the amount charged for such tangible personal property by the transferor if a separate charge is made, but not less than the cost of such tangible personal property to the transferor. If no separate charge is made for such tangible personal property, the value of such property for computing Retailers' Occupation Tax is the cost of such property to the transferor.

- e) Certain sales of building materials purchased for incorporation into real estate located in an enterprise zone are exempt from Retailers' Occupation Tax liability (see Section 130.1951 of this Part). Certain sales of building materials purchased for incorporation into real estate located in an area designated by the Department of Commerce and Community Affairs under Section 5.5 of the Illinois Enterprise Zone Act are exempt from Retailers' Occupation Tax liability (see Section 130.1952 of this Part).

(Source: Amended at... 24 Ill. Reg. 15104, effective 1/1/04)

### Section 130.1960 Finance Companies and Other Lending Agencies -- Installment Contracts -- Bad Debts -- Repossessions

- a) Lending Agencies -- When Liable For Tax
 

Finance companies and other lending agencies are not relieved from liability for tax in cases in which they engage in the business of selling to users or consumers tangible personal property to which they hold or acquire title. Except as provided in subsection Subsection (b) of this Section, when a lending agency transfers title to a

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repossessed car to a user, the lending agency is engaging in the business of selling tangible personal property at retail and incurs Retailers' Occupation Tax liability on its receipts from such sales. It should be registered as a retailer under the Retailers' Occupation Tax Act and should file returns and otherwise comply with that Act.

- b) Lending Agencies -- When Not Liable For Tax
  - 1) Finance companies and other lending agencies are engaged primarily in the business of financing or acquiring the promissory notes given by purchasers of automobiles, furniture, refrigerators or other items of tangible personal property.
  - 2) To guarantee payment of such notes, they sometimes take as security chattel mortgages upon such tangible personal property. In cases where the purchaser of the automobile or other tangible personal property fails to meet his obligation, the lending agency repossesses the property and sells it to satisfy the obligation evidenced by the notes. In connection with such sales, the lending agency acts as agent for the owner of the repossessed property if such owner is known or disclosed to the purchaser, and if the lending agency does not take title to the property; the lending agency, under such circumstances, is not liable for payment of any Retailers' Occupation Tax with respect to the proceeds from such sales.
  - 3) Even if the lending agency does title a repossessed motor vehicle in its name, if the original buyer, after the expiration of the redemption period provided for in the Retail Installment Sales Act [815 ILCS 405] (4111-Rev-Stat-1999-ch-121-1/2-par-561 et-seq), is granted permission to redeem and to resume possession of the vehicle and to continue performance under his original installment contract without any change in the terms of such contract, and the lending agency re-endorses the repossession title to such original buyer, the transaction is not regarded as a sale and so is not taxable.
- c) Installment Sales
  - 1) When a retailer of tangible personal property sells an installment contract or "paper" to a third party, the difference between the selling price of the tangible personal property and the selling price of the installment contract or "paper" is a cost of doing business and is therefore not deductible in computing Retailers' Occupation Tax liability. Retailers' Occupation Tax is measured by the total selling price of the tangible personal property purchased from the retailer for use or consumption. Upon sale of the installment contract or "paper" to a third party, Retailers' Occupation Tax becomes due based on the entire selling price to the purchaser of the tangible personal property, with credit allowed for any tax already remitted to the Department based on the receipts from the sale of the tangible personal property.
  - 2) For purposes of this Section, "paper" means any instrument of

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indebtedness which was acquired by the retailer from the purchaser of the tangible personal property. Sales of "paper" to a third party includes the sale of accounts receivable as well as assignments or sales of the actual instruments of indebtedness themselves.

d) Bad Debts Repossessions

1) In case a retailer repossesses any tangible personal property and subsequently resells such property to a purchaser for use or consumption, his gross receipts from such sale of the repossessed tangible personal property are subject to Retailers' Occupation Tax. He is entitled to a bad debt ~~repossession~~ credit with respect to the original sale in which the default has occurred to the extent to which he has paid Retailers' Occupation Tax on a portion of the price which he does not collect, or which he is not permitted to retain because of being required to make a repayment thereof to a lending agency under a "with recourse" agreement. Retailers of tangible personal property other than motor vehicles, watercraft, trailers and aircraft that must be registered with an agency of this State may obtain this bad debt credit by taking a deduction on the returns which they file with the Department for the month in which the Federal income tax return or amended return on which the receivable is written off is filed, or by filing a claim for credit as provided in subsection (d)(3) of this Section. Because retailers of motor vehicles, watercraft, trailers, and aircraft do not pay Retailers' Occupation Tax to the Department on retail sales of motor vehicles, watercraft, trailers, and aircraft with monthly returns, but remit the tax to the Department on a transaction by transaction basis, they are unable to take a deduction on the returns that they file with the Department, but may ~~must~~ file a claim for credit with the Department, as provided in subsection (d)(3) on any transaction with respect to which they desire to receive the benefit of the repossession credit.

2) Retailers who incur bad debt on any tangible personal property that is not repossessed may also obtain bad debt credit as provided in subsections (d)(1) and (3).

3) In the case of tax paid on an account receivable that becomes a bad debt, the tax paid becomes a tax paid in error, for which a claim for credit may be filed in accordance with Section 6 of the Retailers' Occupation Tax Act, on the date that the Federal income tax return or amended return on which the receivable is written off is filed.

(Source: Amended at 24 Ill. Reg. 15304, effective 1/1/79)

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a) Florists -- When Liable For Tax  
Florists are engaged in the business of selling tangible personal property at retail and are liable for payment of the Retailers' Occupation Tax measured by receipts from sales of flowers, wreaths, bouquets, potted plants and other such items of tangible personal property to purchasers for use or consumption. This is true even though such items are made by the florist on special order.

b) Transactions Involving Florist Delivery Associations ~~Telegraphic Instructions~~  
Where florists conduct transactions through a florists' telegraphic delivery association, the following rules will apply in the computation of tax liability:

1) On all retail orders taken by an Illinois florist and transmitted ~~telegraphed~~ to a second florist in Illinois for delivery in this State, the sending florist will be held liable for Retailers' Occupation Tax with respect to the total amount which he collects from his customers, except for the cost of the ~~telegram~~ or ~~the telephone~~ message conveying delivery instructions where this item is charged for separately from the selling price of the flowers.

2) Where an Illinois florist receives an order pursuant to which he gives ~~telegraphic~~ instructions to a second florist located outside Illinois for delivery of flowers to a point outside Illinois, tax will likewise be owing with respect to the receipts of the Illinois ~~sending~~ florist from the customer who placed the order. (Effective July 1, 1971-r)

3) Where Illinois florists receive ~~telegraphic~~ instructions from other florists located either within or outside of Illinois for the delivery of flowers, the receiving florist will not be held liable for tax with respect to any receipts which he may realize from the transaction. In this instance, if the order originated in Illinois, the tax will be due from and payable by the Illinois florist who first received the order and ~~transmitted~~ gave ~~telegraphic~~ instructions to the second florist.

c) Nurserymen

1) Where a nurseryman, landscape contractor or florist sells shrubbery, young trees and similar items to purchasers for use or consumption, and does not, as part of the transaction, plant the items in the ground, the entire receipts from the transaction are subject to Retailers' Occupation Tax.

2) However, where the items are transplanted by the seller in the land of the purchaser, the transaction is not subject to Retailers' Occupation Tax liability. In this situation, the seller functions as a construction contractor and incurs a tax liability on his cost price of the items affixed to the purchaser's real estate.

(Source: Amended at 24 Ill. Reg. 15104, effective

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## Section 130.1971 Sellers of Pets and the Like

- a) Sellers of pets and the like, including Horses, Fish, Birds, and Insects -- When Liable For Tax  
When persons who are in the business of selling pets, animals, horses, fish, birds, insects and the like sell those items (whether alive or not) to purchasers for use or consumption, those persons are engaged in the business of selling tangible personal property to purchasers for use or consumption and are required to remit Retailers' Occupation Tax to the Department on their gross receipts from sales. Examples of such use or consumption include, but are not limited to, use as pets, for racing, for show, for medical experimentation, and for bait or use as food for other animals or fish. Examples of such sellers are pet stores that sell dogs, cats, snakes, hamsters, lizards, rabbits, monkeys, and birds; and bait shops that sell minnows, crayfish, worms, crickets, and leeches.

- b) Sellers of Animals, Horses, Fish, Birds, Insects, and the Like -- When Not Liable For Tax  
Sellers of breeding animals, horses, fish, birds, insects, and the like are not liable for Retailers' Occupation Tax with respect to the gross receipts received from such sales to purchasers for the purpose of breeding and sale of the offspring. (See Section 130.2100(d) of this Part.) The purchasers must be engaged in that type of business. For example, when a person holds himself out to the public as a breeder of dogs (i.e., he breeds dogs and sells the offspring), he is considered to be engaging in this particular type of business. These types of sales are not subject to Retailers' Occupation Tax because they are considered sales for resale. (See Sections 130.1401 and 130.1405 of this Part.)

- c) Beginning May 30, 1995, sellers of horses that make sales of horses that are registered with and meet the requirements of the Arabian Horse Club Registry of America, Appaloosa Horse Club, American Quarter Horse Association, United States Trotting Association, or Jockey Club, as appropriate, and that are used for purposes of breeding or racing for prizes, do not incur Retailers' Occupation Tax liability on those sales.

(Source: Added at 24 Ill. Reg. 15104, effective 11-1-84)

## Section 130.1975 Operators of Games of Chance and Their Suppliers

- a) Operators of Games Of Chance  
Persons who engage in conducting raffles or other games of chance are not engaged in the business of selling tangible personal property at retail to the extent of such activities and are not required to remit

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Retailers' Occupation Tax measured by their receipts from the operation of such games of chance. These cases must be distinguished from those in which vending machines are used for selling tangible personal property at retail (see Section 130.2135 of this Part).

- b) Suppliers of Operators of Games of Chance  
Persons who engage in selling tangible personal property to operators of raffles, punch boards, mechanical gambling devices and other games of chance, for disposition to players in the course of the operation of such games of chance, are engaged in the business of selling tangible personal property at retail and incur Retailers' Occupation Tax liability when making such sales. The same is true of persons who engage in selling gambling devices themselves (such as punch boards, slot machines, wheels, paddles and other gambling devices) to operators of games of chance for use in the conduct of such games or gambling enterprises.

- c) Other Gaming Acts Effective Date  
For information on bingo, see Part 430 of this title, the Bingo License and Tax Act, for information on pull tabs and jar games, see Part 432 of this title, the Pull Tabs and Jar Games Act, for information on charitable games, see 86 Ill. Adm. Code 435, the Charitable Games Act, and for information on coin-in-the-slot-operated amusement devices and redemption machines, see 86 Ill. Adm. Code 460, Coin-Operated Amusement Device Tax. This section is effective June 1, 1992.

(Source: Amended at 24 Ill. Reg. 15104, effective 11-1-84)

## Section 130.1980 Optometrists and Opticians

- a) Optometrists -- When Liable For Tax  
When optometrists sell tangible personal property to purchasers for use or consumption apart from their rendering of service as optometrists, they incur Retailers' Occupation Tax liability. This is the case, for example, where optometrists sell spectacles, frames or mountings, without examination or treatment of the eyes, to purchasers for use or consumption, or where optometrists sell such items as sun glasses, cleaning solutions for lenses, barometers, telescopes, field glasses, opera glasses or other tangible personal property to purchasers for use or consumption apart from their rendering of service. (For information about whether these items qualify as medical appliances, see Food, Drugs, Medicines and Medical Appliances, Section 130.310 of this Part.)

- b) Optometrists -- When Not Liable For Tax  
Optometrists are engaged in professions and primarily render service. To the extent to which they engage in such profession, they are not engaged in the business of selling tangible personal property to purchasers for use or consumption within the meaning of the Act.



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Consequently, they are not required to remit Retailers' Occupation Tax measured by their receipts from engaging in such professions, including receipts from both services and tangible personal property transferred incident to those services.

- c) Opticians
- 1) When opticians sell such tangible personal property as lenses which they produce in accordance with the prescriptions of licensed optometrists, the opticians are engaged primarily in a service occupation and do not incur Retailers' Occupation Tax liability on their receipts from such sales. (For information concerning the tax on persons engaged in the business of making sales of service, see the Regulations pertaining to the Service Occupation Tax Act (86 Ill. Adm. Code 140).) However, they incur Service Occupation Tax liability on their cost-price-of-the-tangible-personal-property which they purchase-and-retransfer-as-an-incident-to-service (see Subpart A of the Service Occupation Tax Regulations (86-III-Adm-Code-140)).
  - 2) An optician would incur Retailers' Occupation Tax liability if he should engage in selling any tangible personal property at retail apart from engaging in a service occupation (e.g., selling eyeglass cases or lens cleaning solutions over-the-counter).

(Source: Amended at 24 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)

### Section 130-2000 Persons Engaged in the Printing, Graphic Arts or Related Occupations, and Their Suppliers

- a) Classification of Businesses
- Falling into the classification of persons engaged in the graphic arts or related occupations are printers, book binders, typographers, portrait or commercial photographers, commercial artists, portrait painters, sign painters, photostaters and blueprinters. This list is illustrative, but not exhaustive. Persons falling under this Part may or may not qualify for the graphic arts machinery and equipment exemption set forth in Section 130-325.
- b) Persons Engaged in the Graphic Arts -- When Liable For Tax
- 1) Persons engaged in the graphic arts or related occupations may, under certain circumstances, be considered to be engaged in the business of selling tangible personal property to purchasers for use or consumption, in which event they incur Retailers' Occupation Tax liability. This is the case, for example, when they sell to purchasers for use or consumption tangible personal property which is standard enough to be stocked for sale or offered for sale from catalogues or other sales literature, or which otherwise is sold at retail apart from the seller's engaging in a service occupation. Illustrations would include legal forms, stock or standard greeting cards, pictures or other

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items which are stocked for sale or offered for sale to the public generally, or products of photoprocessing.

- 2) Effective August 1, 1961, a person who is engaged in the graphic arts also incurs Retailers' Occupation Tax liability on his receipts from sales, to users, of items which he produces on special order if such item serves substantially the same function as stock or standard items of tangible personal property that are sold at retail. Items which "serve substantially the same function" are those which, when produced on special order, could be sold substantially as produced to someone other than the original purchaser at substantially the same price. A printed item that is personalized is always considered to be printed on special order.

- 3) Effective September 1, 1968, photographers, film makers, and other servicemen, are subject to Retailers' Occupation Tax on the photoprocessing component of their total service charge when they sell products of photoprocessing. The tax on the photoprocessing component will apply regardless of whether the photographer performs the photoprocessing in-house, or engages a third-party photoprocessor. For purposes of the tax imposed on photographs, negatives and positives by this Section, photoprocessing includes, but is not limited to developing films, positives and negatives, transparencies, tinting, coloring, making and enlarging prints. Photoprocessing does not include products of photoprocessing produced for use in motion pictures for public commercial exhibition, color separation, typesetting and platemaking by photographic means in the graphic arts industry and does not include any procedure, process or activity connected with the creation of the images on the film from which the negatives, positives or photographs are derived. The sale of digital photography is not a sale of products of photoprocessing. The charge for in-house photoprocessing may not be less than the photoprocessor's cost price of materials. In transactions in which products of photoprocessing are sold in conjunction with other services, if a charge for the photoprocessing component is not separately stated, tax is imposed on 50% of the entire selling price unless the sale is made by a professional photographer, in which case tax shall be imposed on 10% of the entire selling price. (Section 2 of the Act). The tax on photoprocessing may be paid when purchasing self-developing film, such as Polaroid, or film which includes photoprocessing charges in the purchase of the film.

A) EXAMPLE: The professional photographer receives an assignment to shoot a specified layout from an advertising agency. The photographer selects the location, hires the models, arranges for the make-up, rents the equipment and shoots the scene. The photographer sends the undeveloped film to an outside photoprocessing laboratory for



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development. The photographer's bill for the sale of the photograph includes a charge for his artistic and other services and a separately-stated charge for the photoprocessing component which is either the charge made to him by the photoprocessing laboratory or such an amount plus his customary mark-up. The tax should only be applied to the photoprocessing component.

B) **EXAMPLE:** The same facts as above except the professional photographer does not separately state a charge for the photoprocessing component and bills his client a lump sum. A tax is collected on 10% of the lump sum price.

C) **EXAMPLE:** A portrait photographer photographs a family in his studio and develops the film in-house. The photographer's bill includes a sitting fee and a separately-stated charge for the product of photoprocessing. A tax is collected on the photoprocessing charge only.

D) **EXAMPLE:** A photographer develops exposed film and transfers negatives and prints to a consumer. Tax is collected on the entire bill.

E) **EXAMPLE:** An advertising agency prepares advertising brochures for a customer using images provided by the customer on film, which the advertising agency develops, enlarges, and prints. The photoprocessing component is not separately stated on the bill. Tax is based upon 50% of the bill.

c) Persons Engaged in the Graphic Arts -- When Not Liable For Tax

1) A photostater who is employed to reproduce material for his customer by the photostating process, or a printer who is employed to print material for his customer in accordance with copy supplied to the printer by the customer or otherwise in accordance with the customer's specifications and special order, or a person who otherwise engages primarily in the transaction in furnishing graphic arts' services is not engaged in such transaction in the business of selling tangible personal property within the meaning of the Act, if the item so produced does not serve substantially the same function as stock or standard items of tangible personal property that are sold at retail, but is engaged in such transaction primarily in a service occupation. For example, a printer that is hired by a customer to print personalized wedding invitations or greeting cards is engaged in the transaction as a serviceman.

2) To the extent to which any such person engages in a service occupation, he is not liable for Retailers' Occupation Tax on his receipts therefrom, including receipts from both labor and tangible personal property. (For further illustrations, see Section 130.1995(b) of this Part.)

3) If the tax exemption described in this Section would otherwise apply, the person supplying the printed item or other item that

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is produced through the graphic arts' processes to the user will not lose that exemption because of the fact that he farms the work of producing the item out to someone else.

d) Suppliers of Persons Engaged in the Graphic Arts -- When Liable For Tax

1) When persons who are engaged in the business of selling tangible personal property sell any such tangible personal property, for use or consumption, to persons engaged in the graphic arts or related occupations, such vendors incur Retailers' Occupation Tax liability unless such purchases qualify for the graphic arts Machinery and Equipment Exemption (see Section 130.325). This class of sales includes, but is not limited to, sales of machinery, tools, equipment, office supplies and other tangible personal property which the purchasers retain and use or consume. This class of sales also includes sales of plates, film, pre-sensitized plates, alcohol, chemicals, etc., which are consumed by those engaged in the graphic arts or related occupations in the course of the performance of their work.

2) It is not material whether the plates, film, pre-sensitized plates, alcohol, chemicals, etc., are consumed in the course of producing, by the graphic arts' processes, items which have a commercial value, or whether the plates, film, pre-sensitized plates, alcohol, chemicals, etc., are consumed in producing, on special order, items of noncommercial value.

3) Likewise, this class of sales includes sales of film to photographers who use such film in producing negatives which remain the property of such photographers.

4) Furthermore, this class of sales includes sales of paper stock, ink, duplicating materials (stencil sheet masters, offset masters and spirit masters) and other tangible personal property to printers and other graphic arts' servicemen who incorporate such tangible personal property as ingredients into items which remain the property of such servicemen instead of being resold by them in some manner.

e) Suppliers of Persons Engaged in the Graphic Arts -- When Not Liable For Tax

1) Persons who sell tangible personal property to persons who are engaged in the graphic arts or related occupations and who resell such property to others are not required to remit Retailers' Occupation Tax measured by their gross receipts from such sales. This class of sales includes sales of ink, paper stock, chemicals, developing paper, sensitized paper, bookbindings, metal, wood, glue, brads, staples, binding tape and other tangible personal property where such property is purchased by persons engaged in the graphic arts or related occupations and incorporated by them into printed matter, pictures or other tangible personal property which they sell.

2) It is not material whether the ink, paper, developing paper and

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other similar items are resold as ingredients of articles which have a commercial value or whether the ink, paper, stock, developing paper and other similar items are resold as ingredients of articles which are produced on special order and which have no commercial value.

- f) Liability Under the Service Occupation Tax  
For information concerning the application of the Service Occupation Tax to purchases, by graphic arts' servicemen, of tangible personal property which they retransfer as an incident to rendering service, see the Service Occupation Tax, 86 Ill. Adm. Code 140.

(Source: Amended at 24 Ill. Reg. 15104, effective 01-01-2000)

### Section 130.2005 Persons Engaged in Nonprofit Service Enterprises and in Similar Enterprises Operated As Businesses, and Suppliers of Such Persons

- a) Sales by Nonprofit Service Organizations  
Effective August 1, 1961, nonprofit country clubs, boat clubs, employees' clubs or organizations and other nonprofit social, athletic or recreational organizations, lodges, patriotic organizations, fraternities, sororities, professional and trade associations, civic organizations, labor unions and other nonprofit persons who are not exclusively charitable, religious or educational organizations are liable for Retailers' Occupation Tax when selling tangible personal property at retail to members, guests or others. The same is true of exclusively charitable, religious or educational organizations and institutions with certain limited exceptions.

#### 1) Scope of the Exemption

- A) There still are some very limited exemptions from the Retailers' Occupation Tax for sales by exclusively charitable, religious and educational organizations and institutions. However, the exemption is not available unless the selling organization or institution does qualify as an "exclusively" charitable, religious or educational organization or institution.
- B) It is not enough simply to be a nonprofit organization or institution. In case of doubt concerning any such seller's Retailers' Occupation Tax status, apply to the Department of Revenue for a letter ruling, submitting copies of the Charter or Constitution and By-laws and other relevant information for this purpose.
- C) The exemption that is available under some circumstances for sales by exclusively charitable, religious or educational organizations or institutions is not available in any situation, for example, to sales by such other kinds of nonprofit organizations as civic clubs, nonprofit social and recreational organizations, patriotic organizations,

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lodges and their auxiliaries, trade associations, etc. Even though the latter types of organizations do much good charitable work, they are not "exclusively" charitable organizations under Illinois Supreme Court decisions, so any retail selling which they do would be subject to the Retailers' Occupation Tax.

- D) Some of the kinds of organizations which qualify as exclusively charitable organizations are Parent-Teacher organizations, the American National Red Cross, Community Fund or United Fund organizations, the Y.M.C.A., Y.W.C.A., Boy Scout organizations and Girl Scout organizations.
- E) Exclusively charitable, religious and educational organizations incur Retailers' Occupation Tax liability when they engage in selling tangible personal property at retail except in three situations.
- 2) Sales to Members, Etc.

- A) The first exception is that the sales by such an organization are not taxable if they are made to the organization's members, or to its students in the case of a school or to its patients in the case of a nonprofit hospital which qualifies as a charitable institution, primarily for the purposes of the selling organization.
- B) Examples of sales that come under this exemption are sales of uniforms, insignia and scouting equipment by Scout organizations to their members; sales of Bibles by a church to its members, and sales of choir robes by a church to the members of the church's choirs. The selling organization would incur Retailers' Occupation Tax liability if it should engage in selling any of the foregoing items at retail to the public.

- C) The selling of school books and school supplies by schools at retail to students shall not be deemed to be "primarily for the purpose of" the school which does such selling. Consequently, schools incur Retailers' Occupation Tax liability when they engage in selling school books or school supplies at retail to their students or to others.

#### 3) Noncompetitive Sales

- A) The second exception is that sales by exclusively charitable, religious or educational organizations are not subject to the Retailers' Occupation Tax when it can be said that such selling is noncompetitive with business establishments.

- B) The Attorney General has laid down the following tests for determining that such selling is noncompetitive:

- i) The transactions are conducted by members of the charitable entity and not by any franchisee or licensee.

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- ii) All of the proceeds must go to the charity.
- iii) The transaction must not be a continuing one but rather should be held either annually or a reasonably small number of times within a year. The test of reasonableness would be an administrative decision, to be made by the Department of Revenue.
- iv) The reasonably ascertainable dominant motive of most transferees of the items sold must be the making of a charitable contribution, with the transfer of property being merely incidental and secondary to the dominant purpose of making a gift to the charity.
- C) In addition, the Attorney General has stated that there are these further considerations for the purpose of furnishing some guides to the resolution of questions raised by each individual situation:
- i) The nature of the particular item sold. All other things being equal, the decision as to candy might well be different from the decision as to refrigerators.
  - ii) The character of the particular sale, and the real practical effect upon punitive competition.
  - D) Under this second exception, examples of exempt sales are infrequent sales of cookies, doughnuts, candy, calendars or Christmas trees by Scout organizations or by other exclusively charitable organizations or by exclusively religious organizations. In this category, the Attorney General's opinion stresses that the sale must be infrequent, and that the dominant motive of the purchase must be the making of a donation to the charitable or religious organization which conducts the sale, rather than the acquisition of property.
  - E) Even if the sale to the public occurs only once a year, the charitable or religious organization which conducts the sale would incur Retailers' Occupation Tax liability if it sells hats, greeting cards or other items for which the dominant motive of the purchase is the acquisition of the property rather than the exchanging of the property merely as a token for the making of a donation.
  - 4) Occasional Dinners and Similar Activities
    - A) The third exception is that occasional dinners, socials or other similar activities which are conducted by exclusively charitable, religious or educational organizations or institutions are not taxable, whether or not such activities are open to the public. This exemption extends to occasional dinners, ice cream socials, fun fairs, carnivals, rummage sales, bazaars, bake sales and the like, when conducted by exclusively charitable, religious or educational organizations or institutions, whether the items

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- that are sold are purchased or donated for the purposes of the sale, and even if the sale is open to the public.
- B) For the purposes of this exemption, "occasional" means not more than twice in any calendar year. Where more than two events are held in any calendar year, the organization or institution may select which two events held within that year will be considered exempt. Once the organization or institution has made the selections, the selections cannot be changed. All other events in that year will be considered taxable.
- C) This exemption does not extend to "occasional" sales, by exclusively charitable, religious or educational organizations or institutions, of hats, greeting cards, cookbooks, flag kits and other similar items because these are not "occasional dinners, socials or similar activities" within the meaning of the Act, and the selling of these kinds of items at retail even on an occasional basis does generally place the selling organization in substantial competition with business establishments.
- b) Rules Governing Some Special Kinds of Selling by Exclusively Charitable and Religious Organizations
- 1) Hospital Sales
    - A) Nonprofit hospitals which qualify as exclusively charitable institutions are not taxable when selling food or medicine to their patients in connection with the furnishing of hospital service to them, nor on the operation of restaurant facilities which are conducted primarily for the benefit of the hospital's employees, and which are not open to the public. However, sales made in a hospital cafeteria which is open to the public will be taxable sales.
    - B) In the case of hospitals which qualify as charitable institutions, such hospitals are not taxable when selling drugs to anyone because this is for the relief of the sick (which is the hospital's primary purpose) and so is "primarily for the purpose of" such hospitals, thus qualifying such transactions for tax exemption. However, a hospital or hospital auxiliary incurs Retailers' Occupation Tax liability when selling candy, chewing gum, tobacco products, razor blades and the like at retail even when such items are sold only to patients because (unlike food and medicine) these items are not necessary to the furnishing of hospital service, and they are competitive.
    - C) The same distinctions apply to nonprofit sanitaria and nonprofit nursing homes when they qualify as exclusively charitable institutions.
  - 2) Gift Shops and Rummage Stores
    - A) Charitable or religious organizations incur Retailers' Occupation Tax liability on the retail selling which they do in the course

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of operating gift shops and luggage stores.

## 3) Meals

A) Charitable or religious organizations incur Retailers' Occupation Tax liability on their receipts from sales of meals to the public unless such selling constitutes an occasional dinner or other similar activity, as authorized in subsection (a)(4)(B), above. No more than two such occasional dinners or other similar activities are authorized in any calendar year. Such sales are tax exempt, provided that all the profits from such sales are used for charitable or religious purposes. If such sales occur more than twice in any calendar year, refer to subsection (a)(4)(B), above.

B) Also, a church or religious organization does not incur Retailers' Occupation Tax liability on its receipts from sales of meals where the following conditions are met:

- i) The profits, if any, are used for religious purposes;
- ii) the meals are confined to the members of such church and their guests and are not open to the public; and
- iii) the serving of the meals is connected with some religious service or function.

C) Under the circumstances just described, even if this type of selling of meals is done rather frequently, it is exempt from the Retailers' Occupation Tax because of being in the category of sales to members "primarily for the purposes of" the religious organization (the seller).

## 4) Special Problems Concerning Sales by Schools

A) Dining Facilities

A school does not incur Retailers' Occupation Tax liability on its operation of a cafeteria or other dining facility which is conducted on the school's premises, and which confines its selling to the students and employees of the school. In any instance in which the dining facility is opened up for the use of other persons, all sales that are made at such facility while that condition continues to prevail are taxable.

B) Meaning of "Student"  
For the purpose of the exemptions under discussion, a "student" is a person who is taking a course from the school for credit.

## C) School Books and School Supplies

i) A school incurs Retailers' Occupation Tax liability when selling school books and school supplies to its students or others, for use.

ii) Schools are not taxable on their sales of school annuals because these are noncompetitive items.

D) Clothing and Dormitory Supplies  
Schools incur Retailers' Occupation Tax liability when they

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sell sweaters, sweat shirts, gym shoes, jackets and other items of clothing to students or others for use. The same is true when a school sells furniture, rugs or other dormitory supplies to users.

## E) Miscellaneous Items

A school or school organization incurs Retailers' Occupation Tax liability when it sells soft drinks, candy, peanuts, popcorn, chewing gum and the like to students or to members of the public for use or consumption, where these items are sold at a school book store, through vending machines or otherwise than in a restricted school cafeteria as a part of the selection which the student has in buying meals in such cafeteria. However, the proceeds from the sale of tangible personal property by teacher-sponsored student organizations affiliated with an elementary or secondary school located in Illinois are exempt from Retailers' Occupation Tax. (See Section 2-5(6) of the Act and 86 Ill. Adm. Code 130.2006.)

## c) Registration and Returns

1) Nonprofit organizations which incur Retailers' Occupation Tax liability as retail sellers of tangible personal property are required to register with the Department and file periodic returns. Returns are due monthly, except that if the taxpayer's average monthly liability to the Department is \$50.00 or less, the taxpayer may apply to the Department for permission to file one return each year covering the calendar year, with the return being due by January 31 of the following year. Whenever tax is due for a return period, the remittance for the tax should accompany the return which discloses such tax to be due.

2) For more information concerning the filing of returns with the Department, see Subpart E of this Part.

3) Registration and return forms may be obtained from the Department on request.

4) In the case of a church, it is recommended that a single Certificate of Registration be applied for by the church and that this be allowed to cover the selling activities of that church and all of its organizations. Registration must be obtained prior to the commencement of selling activities. (See Section 2a of the Act.)

5) In the case of public schools or school organizations which incur some Retailers' Occupation Tax liability so as to be required to register with the Department of Revenue, the Board of Education which governs the school district (rather than each individual school or school organization) should apply to the Department for a Certificate of Registration, and such Board of Education should file a single return for the return period covering all the taxable school activities that occur under its jurisdiction during the return period covered by the return.

d) Suppliers of Nonprofit Institutions, Associations and Organizations



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- 1) Suppliers of nonprofit institutions, associations and organizations do not incur Retailers' Occupation Tax liability when they sell tangible personal property to any such purchaser for resale in any form as tangible personal property.
- 2) Suppliers of such purchasers incur Retailers' Occupation Tax liability when they sell tangible personal property to any such purchaser at retail (i.e., for use or consumption by the purchaser or to be given away by the purchaser, and not for resale in any form as tangible personal property), provided that the tax does not apply to receipts received by the seller from sales of any kind made to any purchaser of this character who is able to qualify as a corporation, society, association, foundation or institution organized and operated exclusively for charitable, religious or educational purposes, or any not-for-profit corporation, society, association, foundation, institution or organization which has no compensated officers or employees and which is organized and operated primarily for the recreation of persons 55 years of age or older.
- 3) Many difficult questions of interpretation will arise in applying the above proviso. Each case will have to be decided on its own facts, but a few principles based on Supreme Court decisions in somewhat analogous cases are stated hereinbelow for guidance.
- e) Nonprofit Social, Recreational and Athletic Organizations -- Nonprofit Fraternal Organizations
  - 1) A purchaser is not necessarily qualified for this total exemption as to receipts received by the seller from all sales made to such purchaser merely because of the fact that the purchaser is a not-for-profit service organization. For example, if the purchaser is incorporated or otherwise organized primarily to provide entertainment, social, recreational or athletic activities or facilities to its members, the purchaser is not organized and operated exclusively for charitable, religious or educational purposes. Such a purchaser is not organized and operated exclusively for charitable purposes even though it does some charitable work. This is true even though such purchaser is organized and operated as a not-for-profit corporation, association, etc.
  - 2) The same is true of nonprofit fraternal benefit societies which derive their funds from their members and are organized primarily to provide different forms of insurance benefits to their members and to persons standing in designated relationships to their members, except when such fraternal benefit societies are organized under a statutory provision which expressly declares them to be exclusively charitable organizations.
  - 3) Nonprofit Non--profit fraternities and sororities are not considered to be organized and operated exclusively for charitable, religious or educational purposes.
  - f) Lodges

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- 1) Similarly, nonprofit corporations, societies, associations, etc., which have, as a substantial purpose, the providing of a lodge system with ritualistic work and social activities for members, and which derive their funds in large measure from such members, are not organized and operated exclusively for charitable, religious or educational purposes, even though they engage to some extent in one or more of these activities, because a substantial purpose for the existence of such an organization is one which does nothing to relieve the public of a duty to the persons benefited and otherwise bestows no benefit upon the public.
- 2) For example, the Supreme Court has held a Masonic Lodge not to be charitable and has held that a Masonic Home for aged and destitute Masons is charitable. The Department will follow that distinction in this Section when separate legal entities are involved, considering receipts from retail sales to the former to be taxable, and considering receipts received by the seller from retail sales made to the latter to be exempt. However, if the same legal entity operates the noncharitable lodge and the charitable home, the Department will not regard such entity (when making purchases) as coming within this exemption. This is true because the importance of the noncharitable lodge function makes it impossible to say that such a purchaser is organized and operated exclusively for charitable, religious or educational purposes.
- g) Nonprofit Professional and Trade Associations -- Labor Unions -- Civic Clubs -- Patriotic Organizations
 

Nonprofit Bar Associations, Medical Associations, Lions Clubs, Rotary Clubs, Chambers of Commerce and other professional, trade or business associations and labor unions, which draw their funds largely from their own members, and as to which an important purpose is to protect and advance the interests of their members in the business world, are not organized and operated exclusively for charitable or educational purposes, even though such organizations may engage in some charitable and educational work. The same conclusion applies to the American Legion, Veterans of Foreign Wars, Amvets, the Daughters of the American Revolution and other similar nonprofit patriotic organizations.

Organization must be Nonprofit to be Exclusively Charitable

On the other hand, a purchaser cannot qualify as being organized and operated exclusively for charitable purposes unless it is organized and conducted on a not-for-profit basis, with no personal profit inuring to anyone as a result of the purchaser's operation. The payment of reasonable salaries to necessary employees for services actually rendered does not convert a nonprofit enterprise into a business enterprise.

  - i) Other Conditions Necessary for Being Exclusively Charitable
    - 1) In the case of a corporation, there can be no capital structure

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nor capital stock, no provision for disbursing dividends or other profits and no payment of director's fees if the corporation seeks to qualify as an exclusively charitable corporation.

- 2) The Supreme Court has stated that a charitable purpose may refer to almost anything which promotes the well-being of society, and which is not forbidden by law; but to qualify as a charity, the purchaser must be organized and operated to benefit an indefinite number of the public. There may be restrictions on the group to be benefited (such as an organization for women, for children, for the aged, etc.), but the service rendered to those eligible for benefits must, nevertheless, in some way relieve the public of a duty which it would have to such beneficiaries or otherwise confer some benefit on the public.

- j) Determination of purpose for which Organization or Institution is "Organized and Operated"

- 1) In the case of a corporation, the purpose for which it is "organized" will be determined by reference to its Charter. For example, it has been held by the Supreme Court that an Elks Lodge, whose Charter stated it was incorporated for the mutual benefit and social intercourse of its members, was not "organized" exclusively for "charitable purposes", even though the corporation engaged in a considerable amount of charitable work.

- 2) In the case of an unincorporated society, association, etc., the Constitution and Bylaws thereof will determine the purpose for which it is organized.

- 3) To qualify for total exemption the purchaser must be organized "and operated" exclusively for charitable, religious or educational purposes.

- k) Examples of Exempt Buyers

- 1) Some examples of purchasers which come within this exemption are churches, Sunday Schools, Church Ladies' Aid Societies, Salvation Army and other nonprofit corporations, societies, associations, foundations and institutions organized and operated exclusively for religious purposes (but not including Ministers or other individuals when making purchases from their own funds); corporations, societies, associations, foundations and institutions organized and operated exclusively for educational purposes, whether such purchaser is organized and operated as a business enterprise or on a not-for-profit basis (but see subsection (1) below); homes for the aged which are not organized or operated as a business enterprise with a view to profit; and which otherwise qualify as charitable institutions; nonprofit corporations, societies, associations, foundations and institutions organized and operated exclusively for the purpose of conducting scientific research of a character that would be beneficial to the public (held to be a charitable purpose); the American National Red Cross, Community Fund or United Fund

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organizations, the Y.M.C.A., Boy Scouts of America (as a corporation, but not as individuals), Girl Scouts of America (as a corporation or association, but not as individuals), nonprofit Parent-Teacher Associations, the National Safety Council and similar organizations and nonprofit societies for the prevention of cruelty to children or animals (all classified as charitable); free public libraries that are not operated for profit and that are not operated by commercial enterprises (whether such libraries are governmental units or not), and local housing authorities.

- 2) These examples are illustrative, but not exhaustive.

- 3) To come within this exemption, the purchaser (in addition to being organized and operated exclusively for charitable, religious or educational purposes) must be a "corporation", a "society", an "association", a "foundation" or an "institution".

- 1) "Educational Purposes" and "School" Defined and Illustrated
  - 1) Receipts received from retail sales to corporations, societies, associations, foundations and institutions that are organized and operated exclusively for educational purposes are not taxable. There is no specific exemption in the Constitution for "educational purposes" as to any kind of tax, but Section 6 of Article IX of the Illinois Constitution authorizes the General Assembly to grant a property tax exemption for property that is used for "school...purposes". Consequently, the Department will construe the retailers' Occupation Tax exemption for "educational purposes" as meaning for "school... purposes", as the phrase "school... purposes" has been interpreted or may be interpreted by the Supreme Court. Section 2h of the Act provides the statutory definition of "a corporation, society, association, foundation or institution organized and operated exclusively for educational purposes."

- 2) The Supreme Court has said that a school is a place where systematic instruction in useful branches of learning is given by methods common to schools and institutions of learning and does not include schools for teaching dancing, riding and deportment. In that connection, the Supreme Court has held that an organization which conducts a four-week training school each summer for funeral directors is not a school because the courses given and the intensity of their instruction do not compare favorably with those in a department of mortuary science and mortuary practice at regular colleges and universities, but represent only a superficial or brief instruction in courses constituting a minor part of the study of mortuary science.

- 3) Consequently, flying schools, driving schools, art association schools, modeling schools, charm schools, and the like are not organized and operated exclusively for educational purposes because they do not offer courses which constitute systematic instruction in useful branches by methods common to public

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schools and which compare favorably in their scope and intensity with the course of study presented in tax-supported schools within the meaning of the Retailers' Occupation Tax Act.

- 4) However, the exemption for educational purposes includes private schools (such as parochial grade and high schools, private colleges and the like) as well as government-owned tax-supported schools so long as the institution qualifies as a school as hereinabove described.

- 5) Also, the Retailers' Occupation Tax "educational purposes" exemption is not limited by the statute to nonprofit institutions. The exemption would include vocational or technical schools or institutions organized and operated exclusively to provide a course of study of not less than 6 weeks duration and designed to prepare individuals to follow a trade or to pursue a manual, technical, mechanical, industrial, business or commercial occupation (such as a business-operated law school) as long as the institution otherwise qualifies as a school within the meaning of this subsection and the Act. (See subsection (q) of this Section and Section 2(h) of the Act.)

- 6) In addition, for Property Tax purposes, the Supreme Court has held that an association, which is not itself a school in the ordinary sense, but which provides a substantial service in improving the educational standards of schools (such as the Association of American Medical Colleges), is within the "school purposes" exemption, so the Department will consider such an organization to be organized and operated exclusively for "educational purposes" for Retailers' Occupation Tax purposes.

- 7) Literary societies, though somewhat educational, are mainly for the benefit of their own members as a hobby or pastime and do not relieve the public of a duty nor contribute sufficiently to the public to qualify for an exemption, and they are not places where systematic instruction in useful branches of learning is given by methods common to schools and institutions of learning in the ordinary or commonly accepted meanings of those terms.

m) Nonprofit Hospitals and Sanitaria

- 1) In the case of privately-owned hospitals, in addition to the fact that the hospital must be organized and operated as a nonprofit enterprise (with proceeds, if any, over expenses being put into the expansion of the hospital's services, equipment and physical plant), some of the tests which the Supreme Court has required to be met before the hospital can qualify as being organized and operated exclusively for charitable purposes are that the hospital must not discriminate against patients or doctors because of race, color, creed or religion, and that the hospital must not refuse admittance to any patient because of his inability to pay for hospital service.

- 2) It is immaterial that most of the hospital's patients may be paying patients if the hospital does not adopt any policy which

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is calculated to prevent persons who cannot pay from seeking and obtaining admittance to the hospital.

- 3) Delaying the admittance of nonemergency cases while the hospital makes an investigation to try to find someone who will give the prospective patient financial help has been held not to be an obstacle to admittance if the hospital does not engage in such delaying tactics in the case of emergency patients and if the hospital ultimately admits destitute patients notwithstanding the fact that they cannot pay for services and cannot procure financial help.

- 4) A hospital does not lose its character as a charitable organization because of the fact that it refuses admittance to patients who are suffering from dangerously contagious diseases.

- 5) Government-owned hospitals are deemed by the Department to be organized and operated exclusively for charitable purposes within the meaning of this Section.

- 6) The principles stated in this subsection with respect to hospitals apply also to sanitarium and clinics.

n) Meaning of "Exclusively"

- 1) Although the provision of the Retailers' Occupation Tax Act under discussion, in excluding receipts from all sales to certain kinds of purchasers, refers to them as being organized and operated "exclusively" for charitable, religious or educational purposes, the Supreme Court has not given the word "exclusively" its most literal interpretation under similar circumstances because of the virtual impossibility of anyone being engaged "exclusively" in anything, and so the Department will follow a similar policy in applying the word "exclusively", as used in the Retailers' Occupation Tax Act and in this Section, in order to carry out the manifest intention of the General Assembly.

- 2) However, if a substantial purpose or activity of the purchaser is not charitable, religious or educational, the Department will not consider the purchaser to be organized and operated exclusively for charitable, religious or educational purposes within the meaning of the Act.

- o) Educational, Scientific and Similar Institutions, Associations and Organizations Operated as "Business" Enterprises -- When Liable For Tax

Persons engaged habitually, for livelihood or gain, in hospital, educational, religious, scientific, social or cultural enterprises are among those who are engaged in a service occupation which is nevertheless a "business" within the meaning of the Act. When persons who operate businesses of the type described in the preceding sentence sell tangible personal property to purchasers for use or consumption apart from their rendering of service, such persons incur Retailers' Occupation Tax liability. This is the case, for example, where hospitals which are conducted as "business" enterprises operate public dining rooms, public pharmaceutical dispensaries or otherwise sell



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tangible personal property at retail to the general public, or where schools which are operated as "business" enterprises sell tangible personal property at retail to the general public or make retail sales to students of clothing, dormitory supplies or other items which cannot be said to be used "primarily for the purposes of" the school. Also, business-operated schools incur Retailers' Occupation Tax liability on their retail sales of school books and school supplies to their students and faculty members.

- p) Educational, Scientific and Similar Institutions, Associations and Organizations Operated as "Business" Enterprises -- When Not Liable For Tax

1) Persons of the type described in the preceding paragraph are engaged primarily in rendering service, and, to this extent, they are engaged in a service occupation. To the extent to which they engage in such service occupation, they are not required to remit Retailers' Occupation Tax measured by any of their receipts which they realize from their rendering of service, including those receipts which represent the price of tangible personal property which they transfer to others as a necessary incident to their rendering of service. The sale of meals to patients and the furnishing of medicine for a consideration to patients in the course of treatment by business-operated hospitals and business-operated licensed nursing homes come within this service occupation exemption for Retailers' Occupation Tax purposes. However, the tax liability of the person engaged in such service occupation is governed by the Incurs Service Occupation Tax Act liability-on-his-cost-price-of-the-food-medicine-or-other-tangible-personal-property-which-such-person-purchases-and-retransfers-as-an-incident-to-service-to-users (see Subpart A of the Service Occupation Tax Regulations, 86 Ill. Adm. Code 140).

- 2) Business-operated schools do not incur Retailers' Occupation Tax liability on their sales of meals in a dining facility which is located on the premises of the school and whose use is confined to the students and employees of the school.

- q) Suppliers of Educational, Scientific and Similar Institutions, Associations and Organizations Operated as "Business" Enterprises

1) Suppliers of educational, scientific and similar institutions, associations and organizations operated as "business" enterprises do not incur Retailers' Occupation Tax liability when they sell tangible personal property to any such purchaser for resale either in connection with or apart from the purchaser's rendering of service to others. However, for information concerning the fact that purchases of food, medicine and other tangible personal property by business-operated hospitals or business-operated licensed nursing homes for retransfer to patients as an incident to service are subject to the Service Occupation Tax, see Subpart A of the Service Occupation Tax Regulations. Suppliers of purchasers of the kind referred to in

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the first sentence of this paragraph incur Retailers' Occupation Tax liability when they sell tangible personal property to any such purchaser at retail (i.e., for use or consumption by the resale in any form as tangible personal property), provided that the tax does not apply to receipts received by the seller from sales of any kind made to any purchaser of this character who is able to qualify as a school. In excluding, from the measure of the tax, receipts received by the seller from sales of any kind to a school, the Act does not distinguish between business and nonprofit schools.

- 2) Nevertheless, while the Department recognizes that a purchaser may qualify as a school for exemption purposes notwithstanding the fact that the purchaser is organized and operated as a business enterprise, the Department takes the position that such a purchaser cannot be organized and operated exclusively for charitable or religious purposes if such purchaser is organized and operated as a business enterprise with a view to profit.

- r) Reporting -- Records -- Burden of Proof

1) When a seller claims exemption from the Retailers' Occupation Tax for receipts received by the seller from his sale of tangible personal property to a corporation, society, association, foundation or institution organized and operated exclusively for charitable, religious or educational purposes, the seller should include such receipts in his Retailers' Occupation Tax return form, but then should deduct such receipts on the line provided for that purpose in the return form (see Subpart E of this Part).

- 2) The seller must maintain adequate books and records to sustain such deductions (see Subpart H of this Part).

3) Sellers claiming the benefit of this exemption are cautioned against laxity in claiming the benefit of this exemption without verifying the status of the purchaser since the seller will have the burden of proof in establishing his right to any such claimed exemption. The Courts have held repeatedly that the burden of sustaining a right to tax exemption is on the person claiming such exemption. Tax exemption provisions in statutes are strictly construed against the taxpayer, although the words employed in such provisions will be given their commonly accepted and understood meanings.

(Source: Amended at 24 Ill. Reg. 15104, effective 10/3/2000)

### Section 130.2009 Personal Property Purchased Through Certain Fundraising Events for the Benefit of Certain Schools

- a) Beginning January 1, 2009, the Retailers' Occupation Tax does not apply to the sale of personal property, including food, purchased



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through fundraising events for the benefit of a public or private elementary or secondary school, a group of those schools, or one or more school districts if the events are sponsored by an entity recognized by the school district that consists primarily of volunteers and includes parents and teachers of the school children. This subsection (A) does not apply to fundraising events:

- 1) for the benefit of private home instruction; or
- 2) for which the fundraising entity purchases the personal property sold at the events from another individual or entity that sold the property for the purpose of resale by the fundraising entity and that profits from the sale to the fundraising entity (Section 2-5 of the Act). The following requirements must be met for the exemption to apply:

- A) The fundraising event must be for the benefit of the school. If the event benefits others, the exemption does not apply. For example, if a parent-teacher association sells clothes donated to it by parents and gives a portion of the sales proceeds back to the donors, the exemption does not apply because the sale benefits the donors. However, if the parent-teacher association sells donated clothes and the entire proceeds benefit the school, the exemption applies; and
  - B) The fundraising event must be sponsored by an entity "recognized" by the school district or districts. A school district must grant approval to the entity, in the form of a written certification, to sell tangible personal property for the purpose of benefiting the school, schools, school district, or school districts. In the case of fundraising events benefiting a private school that is not part of a school district, the private school must grant approval to the entity, in the form of a written certification, to sell tangible personal property for the purpose of benefiting the school; and
  - C) The entity sponsoring the fundraising event must be comprised primarily of volunteers, including parents and teachers of the school children.
- b) The exemption does not apply to situations in which the fundraising group purchases items that it will in turn sell from a supplier who sells the items to the fundraising group for the purpose of resale and profits from the sale to the fundraising group. For example, the exemption does not apply to a fundraising group that purchases complete, ready-to-sell items, such as greeting cards, wrapping paper, holiday ornaments, candy bars, and frozen pizzas, for resale from a supplier who profits from the sale to the fundraising group. However, the exemption applies when a parent-teacher association purchases items that it will use in making a meal for a spaghetti dinner fundraiser (e.g., spaghetti sauce, meatballs, bread, and soft drinks) from a supermarket. In this case, the items purchased by the

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parent-teacher association are not complete and ready-to-sell items. Rather, the parent-teacher association must prepare the items for the fundraising event. The parent-teacher association may use its exemption identification number ("E" number) to purchase the food items tax-free at the supermarket (however, if the fundraising group does not have an "E" number, it would be required to pay tax to the supermarket). The proceeds from the spaghetti dinner would be exempt from Retailers' Occupation Tax.

- c) A fundraising group may engage in tax-free selling under this Section only when it sells items that it has prepared or that are donated to it. By way of illustration, these types of sales include the following:

- 1) Bake sales or bazaars selling items that are prepared by or donated to the fundraising group; or
  - 2) Sales of donated clothes or other items by a fundraising group provided that the funds go solely to benefit the school; or
  - 3) Spaghetti dinner events selling food that is prepared by a parent-teacher association.
- d) By way of illustration, the following types of selling are not exempt:
- 1) A parent-teacher association's sale of wrapping paper, holiday goods, and ready-to-sell food products (such as candy bars, nuts, or frozen pizzas) that are purchased from a supplier for purposes of resale, where the supplier makes a profit from the sale to the parent-teacher association. Such items fall outside the restriction that the items be prepared by or donated to the parent-teacher association.
  - 2) Sales of class rings by a parent-teacher association. These items are not prepared by or donated to the parent-teacher association. Such rings have been purchased from a supplier for resale, and the supplier has made a profit from the sale to the parent-teacher association.
  - 3) If a parent-teacher association contracts with a caterer for a fundraising dinner, sales of the dinner cannot be made tax-free. Again, the parent-teacher association has purchased ready-made items from a caterer for purposes of resale, and the caterer has profited from the sale.

(Source: Added 24 Ill. Reg. 15104, effective 9/20/00)

Section 130.2010 Persons Who Rent or Lease the Use of Tangible Personal Property to Others

- a) Persons Who Rent or Lease the Use of Tangible Personal Property to Others -- When Liable for Retailers' Occupation Tax  
If persons who are engaged in the business of selling tangible personal property to purchasers for use or consumption purport to rent or lease the use of any such property to a nominal lessee or bailee,

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but in fact sell such tangible personal property to the nominal lessee or bailee for use or consumption, such persons are liable for payment of the Retailers' Occupation Tax. This is the case, for example, when the transaction involves a lease with a dollar or other nominal option to purchase. Such a transaction is considered to be a conditional sale from the outset, and all of the receipts from the transaction are subject to Retailers' Occupation Tax.

- b) Persons Who Rent or Lease the Use of Tangible Personal Property to Others -- When Not Liable For Retailers' Occupation Tax
- Persons who, under bona fide agreements, rent or lease the use of automobiles under lease terms of more than one year, furniture, bus tires, costumes, towels, linens or other tangible personal property to others, are, to this extent, not engaged in the business of selling tangible personal property to purchasers for use or consumption within the meaning of the Retailers' Occupation Tax Act and are not required to remit Retailers' Occupation Tax measured by their gross receipts from such transactions. However, such lessors (not being resellers) are users of the property and are subject to the Use Tax when purchasing tangible personal property which they rent or lease to others (see Sections 150.201 and 150.305(e) of the Use Tax (86 Ill. Adm. Code 150) and Section 130.220 of this Part). Except as provided in Sections 130.2011 and 130.2012 of this Part, such lessors incur Use Tax even if the tangible personal property is leased to an exempt entity that has been issued an exemption identification number under Section 130.2007 of this Part.

- c) Rentors of automobiles under lease terms of one year or less incur neither Use Tax liability on the cost price of the vehicle(s), nor Retailers' Occupation Tax liability on rental receipts. Persons engaged in this State in the business of renting automobiles under Illinois under lease terms of one year or less incur liability under the Automobile Renting Occupation and Use Tax Act [35 ICS 155] (44th Rev. Stat. 1999, ch. 126, pars. 1761-et-seq.). The Automobile Renting Occupation Tax rules are found at 86 Ill. Adm. Code 180.

(Source: Amended at 24 Ill. Reg. 15104, effective 11/1/2000.)

### Section 130.2015 Persons Who Repair or Otherwise Service Tangible Personal Property

- a) Persons Who Service or Repair Tangible Personal Property -- When Liable For Retailers' Occupation Tax
- 1) When persons who service or repair tangible personal property sell tangible personal property to purchasers for use or consumption apart from their rendering of service, they incur Retailers' Occupation Tax liability. This is the case, for example:
- A) Where a repairman sells repair parts "over-the-counter" to

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a purchaser for use or consumption without any obligation on the part of the repairman to install such parts for the purchaser;

- B) where a repairman repairs, rebuilds or reconditions property which belongs to himself and then sells such property to a purchaser for use or consumption apart from his rendering of service as a repairman;
- C) where a repairman sells accessories (with or without installation), to purchasers for use or consumption; and
- D) where a repairman or other person engaged in a service occupation sells, "over-the-counter", to purchasers for use or consumption, apart from the rendering of service, such items as lubricants, grease, paint, wax, polish, lacquer, solder, materials for patching or repairing tires, and other tangible personal property; and
- E) where a repairman manufactures and sells retread tires, whether or not the tire casing is provided by the purchaser. (But, see subsection (d)(2) of this Section regarding the patching of tires. Also see Section 130.330(d)(3)(G) of this Part for information regarding the Manufacturing Machinery and Equipment Exemption on retreading machinery and equipment.)
- 2) These principles apply to persons who repair or otherwise service every type of tangible personal property.
- b) Examples of Accessories
- 1) In the case of automobiles, the term "accessories" includes, but is not limited to, the sale of such items of tangible personal property as gasoline, motor oil, alcohol and other antifreeze anti-freeze solutions, ash trays, batteries, cigar or cigarette lighters, clocks, heaters, radios, seat covers, seat cushions, tires, inner tubes and the like. (But, see subsection (d)(1) regarding repairs to, and servicing of, automobiles.)
- 2) In the case of furniture, slip covers are considered to be accessories, rather than repair parts or repair materials. For further information concerning slip covers, see Section 130.2140 of this Part.
- c) Persons Who Service or Repair Tangible Personal Property -- When Not Liable For Retailers' Occupation Tax
- 1) Persons who engage in the business of repairing tangible personal property belonging to others (including, but not limited to, automobile repairmen, farm implement repairmen, furniture upholsterers and repairmen, garment repairmen, machinery repairmen, radio repairmen, refrigerator repairmen, shoe repairmen, tire and tube repairmen, and watch, clock and jewelry repairmen) are engaged in a service occupation. To the extent to which they engage in such service occupation, they are not engaged in the business of selling tangible personal property to purchasers for use or consumption. Consequently, they are not

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required to remit Retailers' Occupation Tax measured by any of their receipts from engaging in such service occupation, including receipts from both labor and tangible personal property.

- 2) In addition to persons who repair tangible personal property belonging to others, this exemption also applies to persons who perform upon tangible personal property, which belongs to their customers, such services as cleaning, dyeing, greasing, laundering, painting, polishing, waxing, welding and other services.

## d) Examples of Repair Work

- 1) The repairing of automobiles includes, but is not limited to, the replacement of parts, such as brake fluids, brake linings, carburetors, fan belts, fans, fenders, lights, gaskets, points, spark plugs, valves, windshield wipers and the like. This includes services such as changing oil and replacing antifreeze. (But, see subsection (b)(1) regarding the sale of automobile accessories.)
- 2) The repairing of tires of and inner tubes includes services such as patching or plugging, but is not limited to, the patching or vulcanizing of tires and inner tubes and the retreading or recapping of tires and castings. (But, see subsection (a)(1)(E) regarding retread tires.)
- 3) The repairing of shoes includes, but is not limited to, the replacement of such parts as heels, soles and the like by repairmen as a part of the repair work.
- 4) The repairing of watches and clocks includes, but is not limited to, the replacement of such parts as hands, springs and the like by repairmen as a part of the repair work.
- 5) The repairing of jewelry includes, but is not limited to, the sizing of rings and the soldering together of broken pieces of jewelry.
- 6) The repairing of radios includes, but is not limited to, the replacement of such parts as condensers, dials, radio tubes, volume controls and the like by repairmen as a part of the repair work.
- 7) The repairing of refrigerators includes, but is not limited to, the replacement of such parts as electric motors, refrigerator doors and the like by repairmen as a part of the repair work.
- 8) The repairing or upholstering of furniture includes, but is not limited to, the transfer of such items as glue, nails, paint, tacks, upholstering materials, varnish, wax and the like by furniture upholsterers and repairmen as a part of the repair work.
- 9) The repairing of garments includes, but is not limited to, the transfer of such items as buttons, collars, cuffs, fabrics, fur pieces, linings, thread and the like by repairmen as a part of the repair work.

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- e) Cross Reference to Service Occupation Tax Regulations  
Personal property repairmen and other servicemen referred to in this Section ~~hereinafter~~, though not liable for Retailers' Occupation Tax on their repair receipts, are liable under the for Service Occupation Tax Act on their cost-price of repair parts, materials, and other tangible personal property which they purchase and transfer as an incident to a sale of service when they transfer tangible personal property incident to sales of service (see Subpart A of the Service Occupation Tax Regulations, 86 Ill. Adm. Code Part 140). This is true whether such servicemen pay the Service Occupation Tax to their suppliers or whether such servicemen assume the accountability for the Service Occupation Tax and pay it directly to the Department.

(Source: Amended 9/20/01, 24 Ill. Reg. 15104, effective 1/1/01)

## Section 130.2020 Physicians and Surgeons

- a) When Liable For Tax  
When physicians or surgeons sell items of tangible personal property such as medical bracelets, crutches, wheelchairs, first-aid kits, and the like, to purchasers for use or consumption apart from their rendering of service as physicians or surgeons, they incur Retailers' Occupation Tax liability. For information about whether these items qualify as medical appliances, see Food, Drugs, Medicines and Medical Appliances, 86 Ill. Adm. Code 130.310.

- b) When Not Liable For Tax  
Physicians and surgeons are engaged in professions and primarily render service. To the extent to which they engage in such professions, they are not purchased in the business of selling tangible personal property to purchasers for use or consumption within the meaning of the Act. Consequently, they are not required to remit Retailers' Occupation Tax measured by their receipts from engaging in such professions, including receipts from those services and tangible personal property transferred incident to those services.

- c) Liability Under the Service Occupation Tax Act  
For information concerning the application of the Service Occupation Tax to sales by physicians and surgeons of tangible personal property that they transfer as an incident to rendering service, see the Service Occupation Tax regulations at 86 Ill. Adm. Code 140.

(Source: Amended at 24 Ill. Reg. 15104, effective 1/1/01)

## Section 130.2035 Registered Pharmacists and Druggists

- a) When Liable For Tax  
When registered pharmacists or druggists sell drugs or medicines



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"over-the-counter" to purchasers for use or consumption apart from their filling of the prescription of a licensed physician or other person qualified to issue prescriptions, or when registered pharmacists or druggists sell other tangible personal property to purchasers for use or consumption, such registered pharmacists or druggists incur Retailers' Occupation Tax liability.

- b) When Not Liable For Tax
- 1) When registered pharmacists and druggists, who, themselves, are engaged in the practice of a licensed profession, sell medicines or drugs on the prescription of a licensed physician or other person qualified to issue prescriptions, such registered pharmacists and druggists are engaged primarily in a service occupation or profession and are not required to remit Retailers' Occupation Tax measured by their receipts from such transactions, including receipts from both labor and tangible personal property. These transactions are governed by the Service Occupation Tax Act. For information concerning the Service Occupation Tax, see 86 Ill. Adm. Code 140. For information on Sales of Drugs and Related Items, to or by Pharmacists, see 86 Ill. Adm. Code 140.135.
  - 2) For information concerning newspapers, magazines, books, sheet music and phonograph records, see Section 130.2105 of this Part.
  - 3) For information concerning photofinishing, see Section 130.2000 of this Part.
  - 4) For information concerning sales of medicines, see Section 130.310 of this Part.

(Source: Amended at 24 Ill. Reg. 15104, effective 1-1-2000)

### Section 130.2045 Retailers on Premises of the Illinois State Fair, County Fairs, Art Shows, Flea Markets and the Like

- a) When Liable For Tax
- Every person (including nonprofit service organizations as well as other persons) engaging in the sale of any tangible personal property for use or consumption as a concessionaire at the Illinois State Fair, County Fairs, art shows, flea markets and the like, may be are required to make a daily report of the amount of such sales to the Department and to make a daily payment of the full amount of tax due. Upon receiving such payment, the Department will issue to the concessionaire an official receipt. The Department shall impose this requirement when it finds that there is a significant risk of loss of revenue to the State at such an exhibition or event. Such finding shall be based on evidence that a substantial number of concessionaires or other sellers who are not residents of Illinois will be engaging in the business of selling tangible personal property at retail at the exhibition or event, or other evidence of a

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*significant risk of loss of revenue to the State.* (Section 3 of the Act)

- b) Contract With Illinois State Fair Management
- It is a condition of the contract between each concessionaire who is subject to the Retailers' Occupation Tax Act and the Illinois State Fair Management that the concessionaire shall pay Retailers' Occupation Tax "upon demand" by the Department. Any concessionaire who violates this provision of his contract or who fails to make the daily report and payment of tax required by this Regulation, will be certified by the Department to the Superintendent of Concessions of the Illinois State Fair as not being in good standing, together with the request that action be taken immediately to cancel all privileges granted to such concessionaire under his concession.
- c) Notification by Department
- Concessionaires will be contacted by the Department during the course of County Fairs, art shows, flea markets and the like, and informed that Retailers' Occupation Tax shall be paid "upon demand" to the Department. In the absence of notification by the Department, concessionaires shall file their returns as otherwise provided in Subpart B of this Part entitled "Returns".

(Source: Amended at 24 Ill. Reg. 15104, effective 1-1-2000)

### Section 130.2055 Sales by Governmental Bodies

- a) Sales by the State of Illinois and by Local Governments in Illinois
- Effective August 1, 1961, the State of Illinois or any local governments in Illinois, or any agency or instrumentality of any such governmental body, incurs Retailers' Occupation Tax liability when it engages in the selling of tangible personal property at retail to the public other than in the performance of a governmental function. This includes the selling of fuel to users by airport authorities or other governmental bodies, except that it does not include the proceeds from the sale of fuel and petroleum products sold to or used by an air common carrier, certified by the carrier to be used for consumption, shipment or storage, in the conduct of its business or as an air common carrier, for a flight destined for or returning from a location or locations outside the United States without regard to previous or subsequent domestic stopovers ~~a destination outside the United States.~~
- Also included is the operation of public stands by park districts or other governmental bodies, etc., but does not include the furnishing of utility services to the public, and does not include sales that may be made by such a governmental body to the public involving ~~and does include~~ the performance of a governmental function (such as the sale of motor vehicle license plates by the State of Illinois).
- b) Sales by the United States Government and by Foreign Governments
- Since a state may not place the legal incidence of its taxes directly



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on the United States Government or on a foreign government, sales by the United States Government and foreign governments, or any agency or instrumentality of any such government, are not subject to the Retailers' Occupation Tax even though such sales may be made in Illinois. For example, sales by the United States Postal Service are not subject to Retailers' Occupation Tax.

(Source: Amended at 24 Ill. Reg. 15104, effective \_\_\_\_\_)

## Section 130.2060 Sales of Alcoholic Beverages, Motor Fuel and Tobacco Products

a) Retailers' Occupation Tax on Retail Sales of Alcoholic Beverages  
Persons engaged in the business of selling alcoholic beverages to purchasers for use or consumption are required to remit Retailers' Occupation Tax to the Department upon their gross receipts from such sales, notwithstanding the fact that manufacturers and importing distributors of alcoholic beverages are required to pay certain taxes under the Liquor Control Act of 1934 [235 ILCS 5] (44th Rev. Stat. 1969, ch. 43, para. 93-3 et seq.). It is immaterial whether such alcoholic beverages are consumed on or off the premises where such alcoholic beverages are sold. In computing Retailers' Occupation Tax liability, no amount may be deducted from gross receipts from retail sales of alcoholic beverages to cover the taxes which have been paid by manufacturers or importing distributors of alcoholic beverages under the Liquor Control Act of 1934. Since the legal incidence of the Cook County Liquor Gallonage Tax is on the consumer, with the seller acting merely as a collector of the tax for the county, amounts collected because of the Cook County liquor Tax are not considered to be a part of the liquor retailer's receipts that are subject to Retailers' Occupation Tax.

b) Retail Sales of Motor Fuel  
Persons engaged in the business of selling motor fuel to purchasers for use or consumption are also required to remit Retailers' Occupation Tax to the Department upon their taxable receipts from such sales. In computing their Retailers' Occupation Tax liability, persons who sell motor fuel for use or consumption may deduct from their gross receipts from such sales, the Illinois Motor Fuel Tax collected with respect to such sales, because the Illinois Motor Fuel Tax is on the consumer and is not considered to be a part of the "selling price" of the motor fuel. The rate of the Illinois Motor Fuel Tax is 19¢ per gallon. (Also, see 66 Ill. Adm. Code 500.)

c) In addition, the Cook County Motor Fuel Tax is imposed upon the consumer and is therefore also deductible from gross receipts. However, County Motor Fuel Taxes imposed under the County Motor Fuel Tax Law are includable in gross receipts subject to Retailers' Occupation Tax because such taxes are imposed upon retailers of motor fuel and not upon consumers.

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d) Retailers' Occupation Tax on Retail Sales of Cigarettes and Other Tobacco Products

1) Persons engaged in the business of selling cigarettes, cigars and other tobacco products incur Retailers' Occupation Tax liability when selling such products to purchasers for use or consumption. In the case of cigarettes, the amount of the retail selling price represented by the State Cigarette Tax or Cigarette Use Tax shall be included in the total selling price in arriving at the net taxable selling price. The rate of the Cigarette Tax and the Cigarette Use Tax is 25 mills per cigarette, or 5896¢ per package on a package of 20 cigarettes.

2) If a home rule jurisdiction, such as Chicago, imposes a cigarette tax, the amount of such local cigarette tax is subject to Retailers' Occupation Tax. If any local government, pursuant to authorization from the Illinois General Assembly to do so, should impose a cigarette tax in the nature of an occupation tax, the amount collected by retailers because of that kind of local cigarette tax is also subject to Retailers' Occupation Tax.

e) Improper Collection of Tax  
The retailer should not collect tax on amounts as to which he is acting merely as a tax collector, such as the Cook County Liquor Gallonage Tax and the Illinois Motor Fuel Tax. If the retailer does erroneously collect tax on any such amounts, he must refund the erroneously collected tax to the purchaser or else remit such erroneously collected tax to the Department. He may not retain it. Also, if the retailer knowingly collects tax from customers on receipts which are not subject to Retailers' Occupation Tax, he can be subject to prosecution for a criminal violation.

(Source: Amended at 24 Ill. Reg. 15104, effective \_\_\_\_\_)

## Section 130.2065 Sales of Automobiles for Use in Demonstration (Repealed)

a) Sales by Dealers to Salesmen

Where automobile dealers sell automobiles for use in demonstration to salesmen who are acting as their agent for the sale of automobiles, such sales are to purchasers for use or consumption within the meaning of the Retailers' Occupation Tax Act, and such dealers are required to remit Retailers' Occupation Tax to the Department on the gross receipts from such sales. Such salesmen do not engage in the business of selling automobiles on their own behalf, but act as agents for the dealers who are the actual sellers for use or consumption and are liable for the tax. Automobile dealers are not making sales for resale when they sell automobiles to salesmen for such purposes.

b) Sales of Demonstrators by Salesmen

Where the salesmen resell their own demonstrators, they are making isolated or occasional sales; the gross receipts from which are not

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(Source: Repealed at 24 Ill. Reg. 15104, effective 11/11/2000)

### Section 130.2070 Sales of Containers, Wrapping and Packing Materials and Related Products

## a) Definition

When used in this Section, the term "containers" includes all containers, wrapping and packing materials, bags, twines, container handles, wrapping papers, gummed tapes, cellophane, boxes, bottles, drums, cartons, sacks, or other packing, packaging, containing and wrapping materials in which tangible personal property may be contained.

## b) Sales for Resale

1) Sellers of containers to purchasers who sell tangible personal property contained in such containers to others are deemed to make sales of such containers to purchasers for purposes of resale, the receipts from which sales are not subject to the Retailers' Occupation Tax, if the purchasers of such containers transfer the ownership of the containers to their customers together with the ownership of the tangible personal property contained in such containers.

2) For example, a sale of fruit boxes to a packer who fills the boxes with fruit and sells the fruit in such boxes is a sale of the boxes to the packer for resale by him. If the packer places the boxes upon pallets that are then transferred to purchasers and the ownership of the pallets also passes to the purchasers, then the packer who purchases the pallets would be making a purchase for resale. There is no difference between a returnable container whose ownership is transferred with a deposit being taken and a nonreturnable container. This means that if the seller charges purchasers a deposit for pallets, or other containers, and there is an understanding that the pallet, or other container, can be returned by purchasers for refund of the deposit amount, then the purchase of the pallets of other containers by sellers are nontaxable purchases for resale. Although sales of containers to purchasers who retransfer such containers to others as an incident to engaging in a service occupation are not subject to the Retailers' Occupation Tax, such transactions are governed by subject-to the Service Occupation Tax Act (see Subpart A of Service Occupation Tax, 86 Ill. Adm. Code 140).

3) Effective August 1, 1997, nonreusable tangible personal property sold to food and beverage vendors, including persons engaged in the business of operating restaurants, cafeterias or drive-ins, is a sale for resale when it is transferred to customers in the

ordinary course of business as part of the sale of food or beverages and is used to deliver, package, or consume food or beverages, regardless of where consumption of the food or beverage occurs. Examples of such items include, but are not limited to, paper and plastic cups, plates, baskets, boxes, sleeves, buckets or other containers, utensils, straws, placemats, napkins, doggie bags and wrapping or packaging materials that cannot be reused by the food or beverage vendor and which are transferred to customers as part of the sale of food or beverages. Such items do not include items which are used by the food vendor in conducting his business and which are not transferred to the customer, including, but not limited to, paper products, serving trays, serving dishes, utensils or condiment bottles.

## c) Sales for Use or Consumption

1) Sellers of containers to purchasers who do not transfer the ownership thereof to others, but who intend such containers merely to provide a means of containing tangible personal property while in the process of being delivered to their customers, retaining and reusing or discarding the containers after such delivery is completed, and sellers of containers to purchasers who use such containers as a means of storing tangible personal property, are making sales for use or consumption, and their receipts from such sales are subject to the Retailers' Occupation Tax.

2) Also, paper towels and toilet tissues are deemed to be sold for use or consumption when sold to a purchaser for use in connection with the conduct of his business and not for resale as such.

3) Sales of paper napkins, drinking straws, paper cups and paper plates to operators of office buildings, hotels and the like for the use of their employees, tenants or guests are taxable retail sales.

4) Through July 31, 1997, sales of paper napkins, drinking straws, paper cups and paper plates to restaurants (including drive-in restaurants) and other vendors of food or beverages for use on the premises as serving equipment in lieu of more durable kinds of serving equipment (such as linen napkins, metal drinking straws, glass or porcelain cups and plates) are taxable retail sales. Sales of paper napkins, drinking straws, paper cups and paper plates to food or beverage vendors are nontaxable sales for resale if the items are resold for a direct and specific charge, or if the items are employed as containers for food or beverages contained therein and are transferred with the food or beverages to the purchaser thereof either by being delivered by the food or beverage vendor away from his premises to his customers or by being delivered on the premises of the food or beverage vendor to customers who take the packaged food or beverages away from such premises with them for consumption elsewhere (i.e., the so-called

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- "carry-out trade". In general, it may be assumed that paper sacks, boxes, cartons and paper cups with lids, when sold to a food or beverage vendor, are for resale within the meaning of this paragraph. The same is true of paper cups which are used in serving beverages or other tangible personal property from a vending machine.
- 5) When nonreusable paper products such as napkins, drinking straws, cups or plates are sold to a food or beverage vendor who uses some of these products on his premises in conducting his business, but who resells some of these products as hereinabove provided, and it is impracticable, at the time of the sale to such food or beverage vendor, to determine exactly how much of the purchase is for use and how much is for resale, the purchaser may determine, from his experience, approximately what percentage of his purchases of such paper products is for resale and may give the supplier a blanket Certificate of Resale certifying that that percentage of his purchases of such products in the future will be for resale. If the Department goes behind such a Certificate of Resale to check its accuracy, the Department will not disallow the Certificate of Resale if the percentage stated is reasonably close to what the facts actually are. Such a purchaser should redetermine and recertify such percentage to suppliers of such paper products at least every 12 months. If the purchaser uses some of the paper products which he has certified are for resale so that he does not pay tax to his suppliers on his purchases of such products, the purchaser is liable to pay the Use Tax directly to the Department on his cost price of such paper products.
- 6) When containers are sold to a purchaser for use or consumption, it is not material that the purchaser, after such containers have been used by him until they no longer have utility to him, sells such containers in order to recover as much as he can of the amount which he has invested in such containers.
- 7) Pallets are taxable upon purchase by sellers and do not qualify for the resale exemption where after sale and delivery of the products contained on the pallets the seller retains and reuses the pallets or discards them.

(Source: Amended 24 111. Reg. 15104, effective 01/02/2001)

Section 130.2075 Sales To Construction Contractors, Real Estate Developers and Speculative Builders

- a) Sales to Construction Contractors, Real Estate Developers and Speculative Builders -- When Taxable and When Not Taxable
- 1) Persons who engage in selling tools, equipment, fuel, supplies and other tangible personal property to construction contractors,

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- real estate developers or speculative builders for use or consumption incur Retailers' Occupation Tax liability when making such sales. Also, persons who (apart from acting as construction contractors themselves) engage in selling building materials, fixtures, plants and other tangible personal property to construction contractors, speculative builders or real estate developers, who convert such items into real estate so as to take such items off the market as tangible personal property, incur Retailers' Occupation Tax liability when making such sales.
- 2) When the purchasing construction contractor (whether he is the prime contractor or the subcontractor) buys the item that he will convert into real estate in finished form, the tax base is what such construction contractor pays for the item. When the construction contractor-installer (whether he is the prime contractor or a subcontractor) is also the manufacturer of the finished item that he will incorporate into real estate for his customer, the tax base is what such construction contractor pays for the materials that he incorporates into such finished item, plus whatever such construction contractor may pay for nails, screws or other items of tangible personal property that he buys and incorporates into real estate for his customer in the course of making the installation of the finished item.
- 3) For information as to who qualifies as a construction contractor, see Section 130.1940(a) and (c) of this Part.
- 4) Sales of tangible personal property to construction contractors, real estate developers or speculative builders who resell such property in the form of tangible personal property would not be taxable sales, but the construction contractor, real estate developer or speculative builder would be making taxable resales in this situation (see Section 130.1940(b) and (c) of this Part).
- b) When and How Purchasing Contractor May Certify that He Will Assume Accountability for the Tax-Effect of Such Certification
- 1) When the purchaser of tangible personal property may use such property by converting it into real estate, but may resell such property "over-the-counter" apart from acting as a construction contractor, and where it is impracticable, at the time of purchasing such tangible personal property, for such purchaser to determine in which way he will dispose of the property, such purchaser may certify to his vendor that he is buying all of such tangible personal property for resale and thereafter account to the Department for the tax on disposing of such property.
- 2) ~~The provided--that the purchaser may not give such certification to his supplier unless the purchaser, if he will convert the tangible personal property into real estate in this State, agrees to, and does, assume the liability for reporting and paying the tax to the Department in the same form (Illinois Retailers' Occupation Tax, and local Retailers' Occupation Tax if~~

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applicable) in which the supplier would have reported and paid such tax if the supplier had accounted for the tax to the Department. This means that if the purchaser uses the tangible personal property by converting it into real estate in this State in any manner, he must include the cost price of such tangible personal property in his reported taxable receipts in his return to the Department and must pay the State Retailers' Occupation Tax along with any other applicable Retailers' Occupation Taxes (not the Use Tax, but the Retailers' Occupation Tax) thereon to the Department, and must pay the Home Rule Municipal or County Retailers' Occupation Tax thereon, if applicable. For example, a contractor who also sells over-the-counter gives this certification when he buys dry wall from a supplier located in Springfield, Illinois. Subsequent to the purchase, the contractor incorporates some of the dry wall into real estate as a job. The contractor must account for this tax by paying the State Retailers' Occupation Tax and the Springfield Home Rule Municipal Retailers' Occupation Tax on his return, by including the cost price of the dry wall converted to real estate in his taxable receipts.

3) The local Retailers' Occupation Tax to be paid by the contractor or builder in this situation shall be paid for the benefit of the entity in which the place of business at or from which the contractor or builder handles the transaction is located, if such entity has adopted the local Retailers' Occupation Tax at the time when the contractor or builder converts the tangible personal property in question into real estate.

4) Such purchaser, who assumes the responsibility for accounting for the tax, must pay State Retailers' Occupation Tax (plus local Retailers' Occupation Tax, if applicable) on the full selling price of the tangible personal property if he resells the property "over-the-counter" to a user (including a construction contractor) apart from acting as a construction contractor himself.

5) A purchaser of this type would have to be registered with this Department under the Retailers' Occupation Tax Act since he would be incurring some Retailers' Occupation Tax liability, so he would be required to furnish his vendor with his Retailers' Occupation Tax registration number in the certification certificate-of-resale referred to in subsection (b)(1) of this Section ~~hereinabove~~.

6) The tax involved in this Section is State Retailers' Occupation Tax and Use Tax and local Retailers' Occupation Tax, but not State or Local Service Occupation Tax or Service Use Tax.

7) Purchasing contractors may not give this certification to make purchases from out-of-enterprise zone (see Section 130.1951 of this Part) retailers with resale certificates and then claim they are retailers entitled to claim the enterprise zone exemption to

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c) avoid the tax on sales of building materials.

Use Tax on Out-of-State Purchases  
Tangible personal property bought outside this State either by Illinois or out-of-State construction contractors or builders in such a way that the seller does not incur Retailers' Occupation Tax liability and used in this State for building purposes is subject to the Use Tax. If the purchaser buys such tangible personal property from an out-of-State seller who is registered with the Department as a Use Tax collector, the purchaser should pay the Use Tax to such seller unless the purchaser is also a retailer and elects to assume responsibility for accounting for all the tax on such materials. If the purchaser buys such materials outside Illinois from an unregistered seller, the purchaser should pay the Use Tax directly to this Department. No local Retailers' Occupation Tax is applicable in this situation.

d) Sales of Materials to Construction Contractors Acting for Exclusively Charitable, Religious or Educational Organizations or Institutions, or for Governmental Bodies

1) Sales of materials to construction contractors for incorporation into real estate owned by exclusively charitable, religious or educational institutions or organizations, or any not-for-profit corporation, society, association, foundation, institution or organization which has no compensated officers or employees and which is organized and operated primarily for the recreation of persons 55 years of age or older, or for incorporation into real estate owned by governmental bodies, are exempt from Retailers' Occupation Tax and Use Tax. The intent of the Legislature was to relieve the above-designated kinds of purchasers from the burden of tax on their purchases whether the purchases are made directly or indirectly by these organizations. Therefore, the exemption applies to their indirect purchase of building materials.

2) However, effective March 17, 1965, this exemption does not extend to sales of materials to construction contractors for incorporation into real estate owned by a national bank, a State-chartered bank or a Federally or State-chartered savings and loan association (see Section 130.2085 of this Part). Sales of materials to, and purchases of materials by, such construction contractors are taxable sales and purchases.

3) Also, sales of tools, fuel, lumber for forms and other end use or consumption items to construction contractors who do not incorporate these items into real estate are taxable sales regardless of who the contractor's customer may be, and this has been true since the beginning of the Act.

4) A supplier claiming exemption hereunder shall have among his records a certification from the purchasing contractor stating that his purchases are for conversion into real estate under a contract with a church, charity, school or governmental body,



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identifying the church, charity, school or governmental body that is involved by name and address and stating on what date his contract was entered into. The supplier shall also have among his records the active exemption number issued by the Department to the organization for which the purchasing contractor is acting.

- e) Sales of Materials to Construction Contractors for Incorporation into Public Improvements Which Are Required to be Transferred to a Unit of Local Government Upon Completion

For the same reason stated in subsection (d) of this Section Part, sales to construction contractors of materials which will be physically incorporated into public improvements, the ownership of which is required to be conveyed to a unit of local government pursuant to a pre-development transfer requirement are exempt from Retailers' Occupation Tax and Use Tax. The supplier shall have among his records the active registration number issued by the Department to the governmental unit to which the public improvements will be transferred upon completion. The pre-development transfer requirement may take the following forms:

- 1) Where language in the local governmental unit's subdivision ordinance explicitly requires that title to public improvements be transferred to the local governmental unit upon completion, the pre-development transfer requirement is satisfied as to all public improvements (such as roads and streets, sidewalks, sanitary sewer systems and storm water drainage systems) actually required to be transferred under the terms of that ordinance;
- 2) Where language in a pre-development agreement between the local governmental unit and a developer explicitly requires that the local governmental unit to public improvements be transferred to the local governmental unit upon completion, the pre-development transfer requirement is satisfied as to all public improvements actually required to be transferred under the terms of that pre-development agreement;
- 3) Where a plat of subdivision, formally approved by a municipality, has been recorded with the County Recorder of Deeds and where that recorded plat contains a public dedication of improvements, the pre-development transfer requirement is satisfied as to roads and streets located within the corporate limits of the approving municipality and any other improvements located within the corporate limits which are dedicated on the plat to the public use and for no other purpose;
- 4) Where a plat of subdivision, formally approved by a county with fewer than 500,000 inhabitants which has established regulations regarding location, width and course of roads and streets, has been recorded with the County Recorder of Deeds and where that recorded plat contains a public dedication of roads and streets located in the unincorporated area of the approving county, the pre-development transfer requirement is satisfied as to those public roads and streets. In this context, only grading and

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surface materials which actually become part of the roadbed and materials incorporated into curbs and gutters qualify for the exemption. Other items such as catchbasins, drainage pipe or materials incorporated into sidewalks do not qualify for the exemption.

(Source: Amended at 24 Ill. Reg. 15104, effective 11/19/2000)

Section 130.2085 Sales to or by Banks, Savings and Loan Associations and Credit Unions

- a) Sales to Banks, Etc.

1) Retail sales to national banks, State-chartered banks, Federally-chartered savings and loan associations and other privately-owned financial institutions are subject to the Retailers' Occupation Tax. This conclusion also applies to sales of building materials and fixtures to construction contractors for incorporation into real estate owned by banks and savings and loan associations even if such real estate is used for bank or savings and loan association purposes. For the foregoing purposes, the date of sale is considered to be the date of delivery to the purchaser. Federally-chartered credit unions, the Federal National Mortgage Association (Fannie Mae), Farm Credit Banks, and Federal Home Loan Banks do not incur Use Tax liability when making purchases of tangible personal property for use or consumption. (See respectively 12 USC 615-617, 12 USC 1721(a)(2), 12 USC 2022 and 12 USC 1433.) Retailers making sales of tangible personal property to Federal credit unions, the Federal National Mortgage Association (Fannie Mae), Farm Credit Banks, and Federal Home Loan Banks are not able to reimburse themselves for the Retailers' Occupation Tax they incur as a result of making such sales by collecting the reimbursing Use Tax. Nonetheless, retailers making sales of tangible personal property to Federal credit unions, the Federal National Mortgage Association (Fannie Mae), Farm Credit Banks, and Federal Home Loan Banks do incur Retailers' Occupation Tax liability on their gross receipts from such sales.

- 2) Sales to--Federal--Reserve Banks, Federal Land Banks and Federal Home Loan Banks are exempt from--the--Retailers'--Occupation--Tax under the exemption for sales to governmental bodies:

- b) Sales by Banks, Etc.  
State-chartered banks and both Federally- and State-chartered savings and loan associations, which engage in selling tangible personal property at retail, are liable for Retailers' Occupation Tax on their receipts from such sales commencing March 17, 1965. Effective February 1, 1970, national banks that engage in selling tangible personal property at retail also are liable for Retailers' Occupation Tax on their receipts from such sales.

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(Source: Amended 9/16/2000) 24 Ill. Reg. 15104, effective 1/1/04

## Section 130.2100 Sellers of Feeds and Breeding Livestock

- a) Illustrations  
The term "feed" includes salt, grains, tankage, oyster shells, mineral supplements, vitamins, limestone and other generally recognized animal feeds.
- b) Sellers of Feeds -- When Liable For Tax  
The sale of feeds to a purchaser for use in feeding horses, livestock or poultry that are used, employed or consumed, and the products (if any) of which are used, employed or consumed, for purposes other than sale at market, constitutes a "sale at retail" within the meaning of the Retailers' Occupation Tax Act. In such case, gross receipts of the seller from this source must be included in computing tax liability.
- c) Sellers of Feeds -- When Not Liable For Tax  
Persons selling feeds to purchasers for feeding livestock or poultry for marketing, or for producing dairy products or eggs for marketing, are not making sales for use or consumption. Such sales of feeds are deemed to be sales, for purposes of resale, of the property which, "as an ingredient or constituent goes into and forms a part of" tangible personal property subsequently the subject of a "sale at retail."
- d) Sellers of Breeding Livestock -- When Not Liable For Tax  
Farmers or producers of breeding livestock are not liable for Retailers' Occupation Tax with respect to gross receipts realized from the sale of bulls, stallions or other servicing animals for breeding purposes. In addition, sellers of semen used for artificial insemination of livestock for direct agricultural production are not liable for Retailers' Occupation Tax with respect to gross receipts realized from such sales.

(Source: Amended at 24 Ill. Reg. 15104, effective 1/1/04)

## Section 130.2115 Sellers of Machinery, Tools and Special Order Items the-rite

- a) When Liable For Retailers' Occupation Tax
  - 1) Sellers of machinery, tools, dies, jigs, patterns, gauges, models, exhibits, and the like to users or consumers incur Retailers' Occupation Tax liability except as specified in subsection (b) of this Section hereof, and except to the extent that the item sold is exempted by the provisions of the Act. This is true whether the seller installs such tangible personal property for the purchaser or not. (For information concerning the taxability of receipts from installation charges, see Section

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130.450 of this Part-1.

- 2) The fact that it is not a stock item and is only produced after an order is received, or is an alteration of a standard item, is not sufficient to exempt it from Retailers' Occupation Tax unless it meets all the exemption tests of subsection (b) below.
- 3) Even if the sale would otherwise qualify for exemption under subsection (b) of this Section, the sale is taxable if the designing of the property that is to be sold is done by the purchaser, or by someone other than the seller hired by the purchaser, but the sale is not taxable if the seller is responsible for furnishing the service of designing such property or for contributing substantially to the designing of such property.
- 4) However, effective January 1, 1964, a single repeat order or simultaneous orders from a user (so-called multiple orders) for 50 or more of the same item which would otherwise qualify for exemption under subsection (b) of this Section will be deemed to be volume production and will be subject to Retailers' Occupation Tax on the total amount received by the seller from any such volume production multiple order or orders. Also, effective January 1, 1964, even if an item qualifies for Retailers' Occupation Tax exemption under subsection (b) of this Section, subsequent sales by the seller of the same item without material change to the purchaser for use (so-called repeat orders) are subject to the Retailers' Occupation Tax because the skill that is involved after the first item is made is production skill and not specialized engineering and design skill. For example, a building contractor may special order individual roof trusses that are to be engineered and fabricated by the seller. Even though the seller may use his or her skill to design and build the roof trusses, the seller will incur Retailers' Occupation Tax liability, rather than Service Occupation Tax liability, on those sales if the seller produces 50 or more identical roof trusses.
- 5) In the case of special assemblies, such as switchboards, where the completed product is made almost entirely of standard parts and materials which can be interchanged in other like products and sold to other users, the sale is taxable.
  - b) When Not Liable For Retailers' Occupation Tax
    - 1) The seller of a special machine, tool, die, jig, pattern, gauge or other similar item is engaged primarily in a service occupation, rather than in the business of selling tangible personal property, and so does not incur Retailers' Occupation Tax liability with respect to the sale, if the following tests for exemption are all met in the transaction:
      - A) The purchaser employs the seller primarily for his engineering or other scientific skill to design and produce the property on special order for the purchaser and to meet

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- the particular needs of the purchaser;
- B) the property has use or value only for the specific purpose for which it is produced; and
  - C) the property has use or value only to the purchaser.
- 2) On the requirement of design by the seller, it is sufficient if the seller is responsible for making a substantial contribution to the designing of the property that is to be produced on special order and sold.
  - 3) If the item qualifies for Retailers' Occupation Tax exemption under this Section, such exemption is not lost merely because the seller subcontracts the service work to someone else as long as the seller is contractually responsible to see that the necessary service work is provided.
  - 4) On the question of "use or value only to the purchaser", this test for exemption is met if the property is not standard enough to be stocked or to be ordered from a catalog or other type of sales literature, but has to be produced in accordance with special requirements which are peculiar to the purchaser and not common to someone else whose conditions for possible use of the property can be shown by the Department to be reasonably comparable to those of the purchaser.
  - 5) In the case of special assemblies such as special conveyors, the sale does not become taxable (if it would otherwise be exempt under this subsection (b) hereunder) merely because a fairly substantial portion of the completed product is made of standard parts or of raw material (such as steel) which can be stocked for sale.

c) Cross Reference to Service Occupation Tax Regulations

When a seller is exempt from the Retailers' Occupation Tax under subsection (b) of this Section because of being engaged primarily in a service occupation, the transaction is governed by the ~~he-is-liable~~ for Service Occupation Tax ~~on-his-selling-price-of-tangible-personal property-which-he-transfers-as-an-incident-to-a-sale-of-service~~ (see Subpart A of the Service Occupation Tax Regulations, 86 Ill. Adm. Code Part 140).

(Source: Amended at 24 Ill. Reg. 15104, effective 1/1/79)

Section 130-2130 Undertakers and Funeral Directors

- a) Funeral Directors -- When Liable For Tax
  - 1) A funeral director is engaged in the business of selling tangible personal property to purchasers for use or consumption when he sells such items of tangible personal property as caskets, grave vaults, grave clothing and flowers to purchasers for use or consumption, and he is required to remit Retailers' Occupation Tax to the Department on his gross receipts from such sales.

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- This is true even though he makes such sales as a part of a funeral.
- 2) In the absence of invoices and other books and records disclosing a different retail price, the Department will presume that the funeral director's retail selling price of a casket is not less than double the price at which the casket was purchased by such funeral director.
  - 3) In the absence of invoices and other books and records disclosing a different retail price, the Department will presume that a funeral director's retail selling price of grave clothing, vaults, flowers and other tangible personal property is not less than the retail price of similar property when it is sold "over-the-counter" apart from the rendering of undertaking services.

b) Funeral Directors -- When Not Liable For Tax

A funeral director or undertaker is engaged also in a service occupation or profession within the meaning of Section 1 of the Retailers' Occupation Tax Act when he performs such functions as embalming bodies or when he provides livery service and other equipment in the conducting of funerals. To the extent to which he engages in such service occupation or profession, he is not engaged in the business of selling tangible personal property to purchasers for use or consumption and is not required to remit Retailers' Occupation Tax measured by any of his receipts from engaging in such service occupation or profession, including those receipts which represent the price of tangible personal property, such as embalming fluids and the like, which he transfers to others as a necessary incident to his engaging in a service occupation as a funeral director.

c) Funeral Directors -- Liability Under Service Occupation Tax

For information concerning the application of the Service Occupation Tax to the funeral director's purchase of embalming fluid or other tangible personal property which he retransfers as an incident to rendering service, see the Service Occupation Tax Regulations.

d) "Pre-need" Contracts

When a "pre-need" contract is entered into allowing customers to pre-select cemetery or other funeral services and merchandise where the customer agrees to pay for cemetery or other funeral merchandise in installments over a period of time and the payments received are placed in trust and not paid to the seller until a certified death certificate, a death maturity form and a certificate of performance is given to the trustee, a sale at retail does not occur until the delivery of the tangible personal property. A retail sale only occurs when there is a transfer of tangible personal property. (See Section 130-201 of this Part.) If multiple items of tangible personal property are subject to the contract, delivery of one item does not trigger the taxability of all items. Only the item delivered is subject to taxation. The tax rate in effect on the date of delivery

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is the rate that will be applied.

(Source: Amended at 24 Ill. Reg. 15104, effective 10-1-2001)

### Section 130.2140. Vendors of Curtains, Slip Covers, Floor Covering and Other Similar Items Made to Order

#### a) When Liable For Tax

- 1) Persons who engage in the business of selling portieres, drapes, curtains, marquee curtains, slip covers, floor covering, tents, tarpaulins and other similar items incur Retailers' Occupation Tax liability when selling such items (with or without installation by the seller) to purchasers for use or consumption and not for resale whether such items are sold as stock or standard items or whether the seller produces such items on special order for the purchaser.
- 2) The same is true when custom-made Venetian blinds, window shades, awnings, screen doors, window screens, storm doors and storm windows are sold at retail "over-the-counter" without installation by the seller as a construction contractor under Section 130.1940(c) of this part. This is true because such items, when produced on special order, serve substantially the same function as stock or standard items of tangible personal property which is sold at retail.

- 3) When sellers permanently affix tangible personal property, such as floor coverings, to real estate, they act as construction contractors and incur Use Tax rather than Retailers' Occupation Tax. (For further information regarding the sales tax liabilities of construction contractors, see the Department's Regulations on Construction Contractors and Real Estate Developers at 86 Ill. Adm. Code 130.1940 and Sales to Construction Contractors, Real Estate Developers and Speculative Builders at 86 Ill. Adm. Code 130.2075.)

#### b) Labor Charges

- 1) In computing Retailers' Occupation Tax liability on the retail sale of custom-made items, no deduction may be taken for the cost of labor involved in producing the finished item for sale. This is true whether such production labor is included in a lump sum price with the tangible personal property or whether such production labor is priced separately from the tangible personal property. The thing that is being sold is the finished item (drapes, carpeting, etc.), and the cost of labor involved in making such item is no more deductible than is the cost of labor that is involved in producing a stock or standard item for sale.
- 2) However, receipts from installation charges are deductible from total receipts in computing Retailers' Occupation Tax liability if such charges are contracted for by the seller and the

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purchaser separately from the selling price of the finished tangible personal property, but even receipts from installation charges are taxable if the installation charge is included in a lump sum price with the tangible personal property (see Section 130.450 of this Part).

(Source: Amended at 24 Ill. Reg. 15104, effective 10-1-2001)

### Section 130.2145. Vendors of Meals

#### a) Vendors of Meals -- When Liable For Tax

- 1) Persons engaged in the business of selling meals to purchasers for use or consumption incur Retailers' Occupation Tax liability on their receipts from such sales. It is immaterial that no profit is realized from the operation of any such business if the seller is engaged in a commercial enterprise, or if the seller engages in activities which make him taxable under the terms of Section 130.2005 of this Part. It is also immaterial that the class of purchasers may be a limited one, such as the employees of a particular employer who operates a cafeteria or other dining facilities for the benefit of his employees.

- 2) Subsection (a)(1) ~~the foregoing~~ Regulation includes, but is not limited to, the following types of vendors:

- A) hotels, Hotels;
- B) restaurants;
- C) caterers;
- D) boarding houses;
- E) concessionaires;
- F) nonprofit service organizations and institutions to the extent indicated in Section 130.2005(a), (b) and (c) of this Part, and similar enterprises when conducted with a view to profit to the extent indicated in Section 130.2005(o) of this Part;
- G) employers who operate dining facilities for the benefit of their employees, except to the extent noted in Section 130.2005(b) of this Part; and
- H) sellers of food and beverages, delivered in Illinois to airlines, for use in serving passengers on aircraft without a separate charge for the food or beverages being made by the airline, regardless of whether the airline may serve the food and beverages in Illinois or outside Illinois; sales of meals to airlines for use on their aircraft in serving crews, where the cost is deducted from a food allowance, are nontaxable sales for resale, but if the meals are delivered to the airline in Illinois, the airline incurs Retailers' Occupation Tax liability on its receipts (consideration in the form of compensation for service rendered) from



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reselling such meals to crews, regardless of whether the aircraft is in Illinois or outside Illinois when it serves such meals to its crew.

## b) Vendors of Meals to Organizations or Their Members

1) Effective August 1, 1961, when members of an organization meet at a hotel, restaurant or other place of business where food or drinks are sold and pay for any such items, the hotel, or other vendor of meals, is considered to be selling such tangible personal property directly to such members as users or consumers, and such sales shall be considered to be taxable. This is true even if the organization collects from the members and makes payment to the vendor, and even if the organization is permitted to retain a portion of what it collects for its own purposes.

2) In this situation, the organization is deemed to be acting for the accommodation of all concerned and is not deemed to be standing in the role of a purchaser and reseller.

3) The measure of the tax is the amount received by the hotel, etc., for the tangible personal property which it furnishes.

4) The principles stated in this Section apply also when the tangible personal property that is being sold is something other than food and drinks, but this Section is concerned primarily with vendors of food and drinks.

## c) Cover Charges and Minimum Charges

## 1) Cover Charges

A) Cover charges are not included in the taxable receipts of persons operating restaurants, hotels and other places of business which come within the Act, where such cover charges are made exclusively for the privilege of occupying space within such eating place, and where the payment of a cover charge by a patron does not entitle such patron to use or consume any food or beverage or other tangible personal property.

B) In such an instance, the cover charge is a receipt on account of a service rendered, whether such service be entertainment or otherwise, and does not accrue on account of the sale of tangible personal property at retail.

## 2) Minimum Charges

A) The provisions regarding cover charges do preceding statement--does not apply to so-called "minimum charges" which are made by night clubs, public eating places, private clubs or other retailers of food or beverages or both, and which entitle the persons paying such charge to use or consume some tangible personal property, such as food or beverages, without additional payment. The retailer's receipts from these charges are subject to Retailers' Occupation Tax. this revision of Section-130-2145-is-for clarification--purpose-only

B) Similarly, when a single charge is made for both

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entertainment and food and the charge for food is not separately stated on the customer's bill, the entire charge is subject to tax. For example, when a dinner theater charges \$50 for a show and includes food and beverages, the entire \$50 is subject to tax unless a separate charge is made for the food and beverages.

C) However, minimum charges imposed by country clubs that must be paid regardless of whether the member purchases food or beverages are subject to tax only to the extent they are incurred for actual food or beverage purchases. (See Aurora Country Club, Inc. v. Department of Revenue, 50 Ill.App.3d 756, 365 N.E.2d 29 (2d Dist. 1977).)

## d) Mandatory Service Charges

Mandatory gratuities are not included in the taxable receipts of persons operating restaurants, hotels and other places of business which come within the Act, if such mandatory gratuity is added to banquet or dinner checks in the form of a percentage of the total bill, or as a flat rate, to the extent provided that all--of the proceeds of the service charge are in fact turned over as tips or as a substitute for tips to the employees who participate directly in preparing, serving, hosting or cleaning up the food or beverage function with respect to which the service charge is imposed to the employees who would normally have received tips--had the service-charge policy-not-been-introduced. (Section 2-5(15) of the Act) If any part of the service charges are used to fund or pay wages, labor costs, employee benefits or employer costs of doing business, that part of the service charge is includable in gross receipts.

(Source: Amended 24 Ill. Reg. 153.04, effective 11/1/2000)

## Section 130-2156 Vendors of Steam

## a) When Liable for Retailers' Occupation Tax

Persons who engage in the business of selling steam to purchasers for use or consumption and not for resale, incur Retailers' Occupation Tax liability on their receipts from such sales. For example, when steam heat energy is transferred to the purchaser and the condensate, which results when the steam loses its heat, is not returned to the seller of the steam heat energy, then Retailers' Occupation Tax liability is incurred.

## b) When Not Liable for Retailers' Occupation Tax

Persons who are engaged in the business of transferring heat energy to purchasers using steam as the vehicle for that transfer, do not incur Retailers' Occupation Tax liability so long as no tangible personal property is transferred to the purchaser. This would be the case, for example, where the condensate, which results when the steam loses its heat, is returned to the seller.

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(Source: Amended at 24 Ill. Reg. 15104, effective 1-1-70)

### Section 130.2160 Vendors of Tangible Personal Property Employed for Premiums, Advertising, Prizes, Etc.

- a) When Liable For Retailers' Occupation Tax
- Persons engaged in the business of selling tangible personal property to purchasers who give such property away for premiums, advertising, prizes or for any other reason, apart from their sale of other tangible personal property or service, are engaged in the business of selling tangible personal property at retail and are liable for Retailers' Occupation Tax when making such sales.
  - For example, the sale of blotters or calendars to a dealer who gives such items to others as part of a general goodwill, sales promotion or advertising campaign, apart from his sale of other tangible personal property or service, is a sale of the blotters or calendars at retail to such dealer. Other examples include posters, coffee mugs, pens, bumper stickers, and pins.
  - ~~Bikewise--the sale of--items-to-a-theater-which-transfers-such items-as-prizes-to-theater-patrons-to-whom-a-charge-for-attending the-theater-is-made-is-a-sale-of-such-items-to-the-theater--owner for-purposes-of-resale-to-such-dealer.~~
- b) When Not Liable for Retailers' Occupation Tax
- Persons who sell tangible personal property to purchasers who transfer such property to others along with other tangible personal property or service for which a charge is made are selling tangible personal property to purchasers for purposes of resale and are not liable for Retailers' Occupation Tax when making such sales.
  - For example, the sale of match books to a dealer, who transfers such match books to customers along with cigarettes or cigars sold by the dealer to such customers, is a sale of the match books to the dealer for purposes of resale.
  - ~~Bikewise--the sale of--items-to-a-theater-which-transfers-such items-as-prizes-to-theater-patrons-to-whom-a-charge-for-attending the-theater-is-made-is-a-sale-of-such-items-to-the-theater--owner for-purposes-of-resale.~~
  - ~~However--for--information-concerning-the-fact-that-the-theater's purchase-of-such-prizes-for-retransfer-as-an-incident-to--service is--subject-to--the--Service-Occupation-Tax--see-Subpart-A-of-the Service-Occupation--Tax-Regulations--~~

(Source: Amended at 24 Ill. Reg. 15104, effective 1-1-70)

### Section 130.2165 Veterinarians

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### a) When Liable For Tax

When veterinarians sell items of tangible personal property, such as pet food, animal tags, pet collars, leashes, and the like, other than farm chemicals (see Section 130.1955 of this Part) to purchasers for use or consumption apart from their rendering of service as veterinarians, they incur Retailers' Occupation Tax liability. Veterinarians who sell items over-the-counter must be registered as retailers. (See Subpart G of this Part.) Any item sold to a veterinarian who intends to resell the item shall be taxable unless the veterinarian provides the seller with a Certificate of Resale.

### b) When Not Liable For Tax

Veterinarians are engaged in a profession and primarily render service. To the extent to which they engage in such profession, they are not engaged in the business of selling tangible personal property to purchasers for use or consumption within the meaning of the Act. Consequently, they are not required to remit Retailers' Occupation Tax measured by their receipts from engaging in such profession, including receipts from both services and tangible personal property transferred incident to those services.

### c) Example

For example, if a veterinarian sells a pet diet product that is also available over-the-counter at pet supply retail outlets, the veterinarian incurs a Retailers' Occupation Tax liability on such sales. However, if a veterinarian transfers a pet diet product that is available only through prescription by a veterinarian and is not available over-the-counter, such transfer is subject to Service Occupation Tax liability.

(Source: Amended at 24 Ill. Reg. 15104, effective 1-1-70)

### Section 130.2170 Warehousemen

### a) When Liable For Tax

In cases in which warehousemen hold themselves out to the public as being engaged in the business of selling, to purchasers for use or consumption, secondhand furniture or other tangible personal property to which they have acquired title, such warehousemen, when they sell any such tangible personal property to purchasers for use or consumption, incur Retailers' Occupation Tax liability.

### b) When Not Liable For Tax

1) Warehousemen are engaged primarily in the business of moving, storing, packing and shipping tangible personal property belonging to other persons, and such activities constitute engaging in a service occupation. To the extent to which warehousemen engage in such service occupation, they are not engaged in the business of selling tangible personal property to purchasers for use or consumption within the meaning of the Act

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and are not required to remit Retailers' Occupation Tax measured by any of their receipts from such activities.

- 2) When warehousemen, in order to satisfy warehousemen's liens for claims on account of moving, storage, or other service charges which have accrued, sell at auction tangible personal property belonging to other persons who are known or disclosed to the purchaser, such warehousemen are acting merely as agents for the owners of such property and are not themselves making sales within the meaning of the Act.

- 3) In case any person whose property is being sold by a warehouseman to a purchaser for use or consumption in order to satisfy a warehouseman's lien as described in subsection (b)(2) of this Section is engaged in the business of selling that type of tangible personal property to purchasers for use or consumption, the tax must be paid by the person whose property is thus sold.

- 4) For the status, under the Act, of agents who act for unknown or undisclosed principals, see Section 130.1915 of this Part.

(Source: Amended at 24 Ill. Reg. 15104, effective 1/1/04)

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## Section 130. ILLUSTRATION A Examples of Tax Exemption Cards

- a) These are samples of the tax exemption cards issued by the U.S. Department of State to certain foreign government personnel and offices under the authority of the Foreign Missions Act (22 USC 4301 et seq.). The plastic cards, which are the size of credit cards and have a hologram, are valid nationwide. Cards are used at the point of sale for exemption from State and local sales taxes and similar taxes normally charged to customers. Some cards have restrictions on tax-free purchases. Tax exemption cards are not valid for exemption from taxes on telephones, other utilities, or gasoline purchases. Cards are not transferable. Only the person whose photograph appears on the front side of the card may use it. Vendors may ask for additional identification such as a driver's license.
- b) Examples of tax exemption cards for personal purchases.

(Picture of Diplomat)	UNITED STATES DEPARTMENT OF STATE Personal Tax Exemption Card	
	MISSION: (Name of mission inserted here)	
	EXPIRATION DATE: 00/00/00	
	NO: 0000-0000-01	SEX: M DOB: 00/00/00
LAST NAME OF DIPLOMAT, FIRST NAME OF DIPLOMAT (Blue stripe here) EXEMPT FROM ALL SALES TAX		

BLUE STRIPE

Full tax exemption on all personal purchases

(Picture of Diplomat)	UNITED STATES DEPARTMENT OF STATE Personal Tax Exemption Card	
	MISSION: (Name of mission inserted here)	
	EXPIRATION DATE: 00/00/00	
	NO: 0000-0000-01	SEX: M DOB: 00/00/00
LAST NAME OF DIPLOMAT, FIRST NAME OF DIPLOMAT (Yellow stripe here) EXEMPTION NOT VALID FOR: FOOD; CLOTHING; RESTAURANTS; SERVICE; HOTELS; GROCERIES		

YELLOW STRIPE

Full tax exemption on all personal purchases except restricted category(ies) identified on the face of the card

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- c) Mission tax exemption cards are issued to embassies, consulates, and international organizations for official purchases only and for the sole benefit of the mission identified on the face of the card. All purchases must be made in the name of the mission and paid for by mission check or credit card (not cash or personal check). Personal purchases are prohibited when using a mission tax exemption card.
- d) Examples of tax exemption cards for mission (official) business.

(Picture of Diplomat)	UNITED STATES DEPARTMENT OF STATE Mission Tax Exemption Card	
	MISSION: (Name of mission inserted here)	
	EXPIRATION DATE: 00/00/00	SEX: F DOB: 00/00/00
	NO: 0000-0000-01	
LAST NAME OF DIPLOMAT, FIRST NAME OF DIPLOMAT (Blue stripe here)		
EXEMPT FROM ALL SALES TAX		

(Picture of Diplomat)	UNITED STATES DEPARTMENT OF STATE Mission Tax Exemption Card OFFICIAL PURCHASES ONLY	
	MISSION: (Name of mission inserted here)	
	EXPIRATION DATE: 00/00/00	SEX: F DOB: 00/00/00
	NO: 0000-0000-01	
LAST NAME OF DIPLOMAT, FIRST NAME OF DIPLOMAT (Yellow stripe here)		
TAX EXEMPTION NOT VALID FOR: SALES UNDER \$150, HOTELS		

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- e) Examples of reverse of both mission and personal tax exemption cards.

NOT TRANSFERABLE This card entitles bearer, whose photo appears on reverse, to nationwide exemption from state and local sales taxes, restaurant and similar taxes normally charged to the customer. Vendor may ask for additional identification.	
IF FOUND PLEASE RETURN TO: Office of Foreign Missions U.S. Department of State 3507 International Place, N.W. Washington, D.C. 20008-3034 202-895-3563	
Monday through Friday 9:00 a.m.-4:00 p.m. EST	Return Postage Guaranteed Rev. 08-95

- f) Old format laminated cards are valid until the expiration date on the cards. The new yellow stripe card lists all restrictions on the tax exemption. This color will eventually replace all other color stripes except blue stripes. Until December 31, 2001 the following cards are valid and may be accepted by vendors:
- 1) Green Stripe: Full tax exemption on all purchases except restricted category(ies) identified on the face of the card.
  - 2) Red Stripe: Full tax exemption on all purchases over a minimum amount identified on the face of the card.
  - 3) Red/Green Stripe: Full tax exemption on all purchases over a minimum amount identified on the face of the card. The exemption is not valid on purchases from restricted category(ies) listed on the face of the card.
- These are samples of the Tax Exemption Cards being issued by the Department--of State--other diplomatic tax exemption cards will be invalid after February 15, 1986--please see the back of each card for tax exemption information and individual tax exemption number.



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0 UNITED STATES  
DEPARTMENT OF STATE  
Tax Exemption Card  
MISSION OF  
RUTANIA  
DATE OF BIRTH EYE COLOR PICTURE CARDS WITH BLUE  
07/07/57 BLUE STRIPES exempt U U A  
the bearer from  
HAIR COLOR WEIGHT HEIGHT SEX all sales taxes  
BROWN 145 72 M including taxes  
U U U U A on hotel rooms.  
NAME  
DOE, John Sample  
SEE REVERSE FOR EXEMPTION INFORMATION  
0 THIS CARD ENTITLES BEARER, WHOSE PHOTO  
APPEARS ON REVERSE, TO EXEMPTION FROM  
ALL SALES TAXES INCLUDING HOTEL-ROOM TAXES  
EXPIRATION DATE TAX EXEMPTION NO  
03/15/87 RR-85-0100-01  
If Found, Return To  
Office of Foreign Missions  
U.S. Dept. of State 000123  
Washington, D.C. 20520  
Return Postage Guaranteed

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0 UNITED STATES  
DEPARTMENT OF STATE  
Tax Exemption Card  
MISSION OF  
RUTANIA  
DATE OF BIRTH EYE COLOR PICTURE CARDS WITH GREEN  
07/07/58 BLUE STRIPES exempt  
the bearer from  
HAIR COLOR WEIGHT HEIGHT SEX all sales taxes  
BROWN 145 72 M including taxes  
U U U U A on hotel rooms.  
NAME  
DOE, Charles Sample  
SEE REVERSE FOR EXEMPTION INFORMATION  
0 THIS CARD ENTITLES BEARER, WHOSE PHOTO  
APPEARS ON REVERSE, TO EXEMPTION FROM  
ALL SALES TAXES INCLUDING HOTEL-ROOM TAXES  
EXPIRATION DATE TAX EXEMPTION NO  
04/15/88 RR-84-0101-01  
If Found, Return To  
Office of Foreign Missions  
U.S. Dept. of State 000124  
Washington, D.C. 20520  
Return Postage Guaranteed

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0 UNITED STATES 0 MISSION CARDS  
0 DEPARTMENT OF STATE 0 are to be used  
0 Tax Exemption Card 0 for official  
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0 PURITANIA 0 ual personal  
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0 0 same restrictions  
0 SEE REVERSE FOR EXEMPTION INFORMATION 0 as individual  
0 U 0 eards

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0 APPEARS ON REVERSE, TO EXEMPTION FROM 0  
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0 EXPIRATION DATE 0 TAX EXEMPTION NO 0  
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0 U 0  
0 If Found, Return To 0  
0 Office of Foreign Missions 0  
0 U.S. Dept. of State 000126 0  
0 Washington, D.C. 20520 0  
0 Return Postage Guaranteed 0  
0 U

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0 UNITED STATES 0 CARDS WITH RED  
0 DEPARTMENT OF STATE 0 STRIPES have  
0 Tax Exemption Card 0 different minimum  
0 U 0 A levels of exempt-  
0 MISSION OF 0 ion, \$50, \$100,  
0 PURITANIA 0 \$150, or \$200.  
0 U 0 Total of all  
0 DATE OF BIRTH 0 EYE COLOR 0 PICTURE 0 items purchased  
0 06/15/50 0 BLUE 0 in a single  
0 U 0 U 0 A 0 transaction (that  
0 HAIR COLOR 0 WEIGHT 0 HEIGHT 0 SEX 0 is all items on  
0 BROWN 0 127 0 69 0 M 0 a single bill)  
0 U 0 U 0 U 0 A must exceed the  
0 NAME 0 amount indicated  
0 DOE, Jim Sample 0 on the card to  
0 0 A be exempted from  
0 SEE REVERSE FOR EXEMPTION INFORMATION 0 sales taxes  
0 U

0 THIS CARD ENTITLES BEARER, WHOSE PHOTO 0  
0 APPEARS ON REVERSE, TO EXEMPTION FROM 0  
0 A  
0 ALL SALES TAXES INCLUDING HOTEL ROOM TAXES 0  
0 U 0 A  
0 EXPIRATION DATE 0 TAX EXEMPTION NO 0  
0 03/15/87 0 RR 82 0102-01  
0 U 0  
0 If Found, Return To 0  
0 Office of Foreign Missions 0  
0 U.S. Dept. of State 000125 0  
0 Washington, D.C. 20520 0  
0 Return Postage Guaranteed 0  
0 U

## DEPARTMENT OF REVENUE

## NOTICE OF ADOPTED AMENDMENTS

(Source: Amended at 24 Ill. Reg. 15104, effective 05/12/2000.)

## ILLINOIS FARM DEVELOPMENT AUTHORITY

## NOTICE OF CORRECTIONS TO NOTICE ONLY

- 1) Heading of the Part: Illinois Farm Development Authority
- 2) Code Citation: 8 Ill. Adm. Code 1400
- 3) Notice of Proposed Amendments being corrected appeared: 24 Ill. Reg. 13088, dated September 1, 2000
- 4) The information being corrected is as follows:

1) Time, Place and Manner in which interested persons may comment on this proposed rulemaking: All interested persons are invited to comment on the proposed action at any time during the first notice period to:

Laura A. Lanterman  
Chief Financial Officer  
Illinois Farm Development Authority  
427 East Monroe Street, Suite 201  
Springfield, Illinois 62701  
217-782-5792

- 13) Regulatory Agenda on which this rulemaking was summarized: July 2000

## JOINT COMMITTEE ON ADMINISTRATIVE RULES

JAMES R. THOMPSON CENTER  
ROOM 16-503  
CHICAGO, ILLINOIS  
10:30 A.M.  
OCTOBER 17, 2000

**NOTICES:** Due to Register submittal deadlines, the Agenda below may be incomplete. Other items not contained in this published Agenda are likely to be considered by the Committee at the meeting.

*It is the policy of the Committee to allow only representatives of State agencies to testify orally on any rule under consideration at Committee hearings. If members of the public wish to express their views with respect to a proposed rule, they should submit written comments to the Office of the Joint Committee on Administrative Rules at the following address:*

Joint Committee on Administrative Rules  
700 Stratton Office Building  
Springfield, Illinois 62706

**RULEMAKINGS SCHEDULED FOR JCAR REVIEW**

The following rulemakings are scheduled for review at this meeting. JCAR staff may be proposing action with respect to some of these rulemakings. JCAR members may have questions concerning, and may initiate action with respect to, any item scheduled for JCAR review and any other issues within the Committee's purview.

**PROPOSED RULEMAKINGS**Agriculture

1. Bovidiae and Cervidae Tuberculosis Eradication Act (8 Ill Adm Code 80)  
-First Notice Published: 24 Ill Reg 11434 - 8/4/00  
-Expiration of Second Notice: 11/11/00
2. Diseased Animals (8 Ill Adm Code 85)  
-First Notice Published: 24 Ill Reg 11423 - 8/4/00  
-Expiration of Second Notice: 11/11/00
3. Swine Disease Control and Eradication Act (8 Ill Adm Code 105)  
-First Notice Published: 24 Ill Reg 11446 - 8/4/00  
-Expiration of Second Notice: 11/11/00
4. Animal Disease Laboratories Act (8 Ill Adm Code 110)  
-First Notice Published: 24 Ill Reg 11417 - 8/4/00  
-Expiration of Second Notice: 11/11/00
5. Illinois Pseudorabies Control Act (8 Ill Adm Code 115)  
-First Notice Published: 24 Ill Reg 11441 - 8/4/00

## JOINT COMMITTEE ON ADMINISTRATIVE RULES

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-Expiration of Second Notice: 11/11/00

6. Livestock Management Facility Regulations (8 Ill Adm Code 900)  
-First Notice Published: 23 Ill Reg 14371 - 12/17/99  
-Expiration of Second Notice: 11/10/00

Central Management Services

7. Joint Rules of the Comptroller and the Department of Central Management Services: Prompt Payment (74 Ill Adm Code 900)  
-First Notice: 24 Ill Reg 8438 - 6/23/00  
-Expiration of Second Notice: 11/9/00

8. State Employee Benefit Administration (80 Ill Adm Code 330)  
-First Notice Published: 24 Ill Reg 7936 - 6/9/00  
-Expiration of Second Notice: 10/26/00

Farm Development Authority

9. Illinois Farm Development Authority (8 Ill Adm Code 1400)  
-First Notice Published: 24 Ill Reg 9306 - 7/7/00  
-Expiration of Second Notice: 11/9/00

Fire Marshal

10. Boiler and Pressure Vessel Safety (41 Ill Adm Code 120)  
-First Notice Published: 24 Ill Reg 3952 - 3/17/00  
-Expiration of Second Notice: 11/3/00

Gaming Board

11. Riverboat Gambling (86 Ill Adm Code 3000)  
-First Notice Published: 24 Ill Reg 6745 - 5/5/00  
-Expiration of Second Notice: 11/12/00

Human Services

12. Office of Inspector General Adults with Disabilities Abuse Project (59 Ill Adm Code 51)  
-First Notice Published: 24 Ill Reg 10034 - 7/14/00  
-Expiration of Second Notice: 11/9/00
13. Administration (59 Ill Adm Code 101)  
-First Notice Published: 24 Ill Reg 8713 - 6/30/00



## JOINT COMMITTEE ON ADMINISTRATIVE RULES

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- Expiration of Second Notice: 11/9/00
- 14. Grants (59 Ill Adm Code 103)
  - First Notice Published: 24 Ill Reg 8721 - 6/30/00
  - Expiration of Second Notice: 11/9/00
- 15. Medicaid Community Mental Health Services Program (59 Ill Adm Code 132)
  - First Notice Published: 24 Ill Reg 6768 - 5/5/00
  - Expiration of Second Notice: 11/2/00
- 16. Award and Monitoring of Funds (77 Ill Adm Code 2030)
  - First Notice Published: 24 Ill Reg 8715 - 6/30/00
  - Expiration of Second Notice: 11/9/00
- 17. Fiscal/Administrative Recordkeeping and Requirements (59 Ill Adm Code 509)
  - First Notice Published: 24 Ill Reg 8719 - 6/30/00
  - Expiration of Second Notice: 11/9/00
- 18. Grants and Grant Funds Recovery (89 Ill Adm Code 511)
  - First Notice Published: 24 Ill Reg 8723 - 6/30/00
  - Expiration of Second Notice: 11/9/00
- 19. Criteria for the Evaluation of Programs of Services in Community Rehabilitation Agencies (89 Ill Adm Code 530)
  - First Notice Published: 24 Ill Reg 8717 - 6/30/00
  - Expiration of Second Notice: 11/9/00
- 20. Determination of Need (DON) and Resulting Service Cost Maximums (SCMs) (89 Ill Adm Code 679)
  - First Notice Published: 24 Ill Reg 9321 - 7/7/00
  - Expiration of Second Notice: 10/20/00
- Insurance
- 21. Reimbursement Provision Contained in Individual and Group Accident and Health Policies (50 Ill Adm Code 2020)
  - First Notice Published: 24 Ill Reg 7852 - 6/2/00
  - Expiration of Second Notice: 11/28/00
- 22. Summary Document and Disclaimer (50 Ill Adm Code 3401)
  - First Notice Published: 24 Ill Reg 10583 - 7/21/00
  - Expiration of Second Notice: 11/11/00

## JOINT COMMITTEE ON ADMINISTRATIVE RULES

JAMES R. THOMPSON CENTER  
ROOM 16-503  
CHICAGO, ILLINOIS  
10:30 A.M.  
OCTOBER 17, 2000

- Professional Regulation
- 23. Illinois Controlled Substance Act (77 Ill Adm Code 3100)
  - First Notice Published: 24 Ill Reg 8206 - 6/16/00
  - Expiration of Second Notice: 10/28/00
- 24. Physician Assistant Practice Act of 1987 (68 Ill Adm Code 1350)
  - First Notice Published: 24 Ill Reg 8214 - 6/16/00
  - Expiration of Second Notice: 10/28/00
- Public Aid
- 25. Hospital Services (89 Ill Adm Code 148)
  - First Notice Published: 24 Ill Reg 10051 - 7/14/00
  - Expiration of Second Notice: 11/4/00
- Public Health
- 26. Emergency Medical Services and Trauma Center Code (77 Ill Adm Code 515)
  - First Notice Published: 24 Ill Reg 8483 - 6/23/00
  - Expiration of Second Notice: 11/11/00
- Racing Board
- 27. Purse Recapture (11 Ill Adm Code 213)
  - First Notice Published: 24 Ill Reg 9331 - 7/7/00
  - Expiration of Second Notice: 10/21/00
- 28. Claiming Races (11 Ill Adm Code 510)
  - First Notice Published: 24 Ill Reg 11166 - 7/28/00
  - Expiration of Second Notice: 10/27/00
- Revenue
- 29. Senior Citizens and Disabled Persons Property Tax Relief and Pharmaceutical Assistance Act (86 Ill Adm Code 530)
  - First Notice Published: 24 Ill Reg 11792 - 8/11/00
  - Expiration of Second Notice: 11/9/00
- Secretary of State
- 30. State Gift Ban (2 Ill Adm Code 568)
  - First Notice Published: 24 Ill Reg 6651 - 4/28/00
  - Expiration of Second Notice: 11/28/00

## JOINT COMMITTEE ON ADMINISTRATIVE RULES

JAMES R. THOMPSON CENTER  
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CHICAGO, ILLINOIS  
10:30 A.M.  
OCTOBER 17, 2000

31. Illinois Electronic Commerce Security Act (14 Ill Adm Code 100)  
-First Notice Published: 24 Ill Reg 7634 - 5/26/00  
-Expiration of Second Notice: 10/25/00
32. Procedures and Standards (92 Ill Adm Code 1001)  
-First Notice Published: 24 Ill Reg 10061 - 7/14/00  
-Expiration of Second Notice: 10/26/00
33. Cancellation, Revocation or Suspension of Licenses or Permits (92 Ill Adm Code 1040)  
-First Notice Published: 24 Ill Reg 8223 - 6/16/00  
-Expiration of Second Notice: 10/26/00

EMERGENCY AND PEREMPTORY RULEMAKINGSAgriculture

34. Meat and Poultry Inspection Act (8 Ill Adm Code 125) (Peremptory)  
-Notice Published: 24 Ill Reg 14074 - 9/15/00
35. Meat and Poultry Inspection Act (8 Ill Adm Code 125) (Peremptory)  
-Notice Published: 24 Ill Reg 14451 - 9/29/00

Central Management Services

36. Pay Plan (80 Ill Adm Code 310) (Peremptory)  
-Notice Published: 24 Ill Reg 14450 - 9/29/00

Housing Development Authority

37. Affordable Housing Program (47 Ill Adm Code 360) (Emergency)  
-Notice Published: 24 Ill Reg 14065 - 9/15/00

Natural Resources

38. Dog Training on Department-Owned or -Managed Sites (17 Ill Adm Code 950) (Emergency)  
-Notice Published: 24 Ill Reg 14069 - 9/15/00

EXEMPT RULEMAKINGPollution Control Board

39. Primary Drinking Water Standards (35 Ill Adm Code 611)

## JOINT COMMITTEE ON ADMINISTRATIVE RULES

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CHICAGO, ILLINOIS  
10:30 A.M.  
OCTOBER 17, 2000

-Proposed Date: 24 Ill Reg 8725 - 6/30/00  
-Adopted Date: 9/22/00

AGENCY RESPONSESCommerce Commission

40. Requirements for Non-Business Entities with Private Business Switch Services to Comply with the Telephone System Act (83 Ill Adm Code 727; 24 Ill Reg 8635)

Insurance

41. Managed Care Reform and Patient Rights (50 Ill Adm Code 5420; 24 Ill Reg 4008)

Revenue

42. Retailers' Occupation Tax Act (86 Ill Adm Code 130; 24 Ill Reg 3128)

JOINT COMMITTEE ON ADMINISTRATIVE RULES  
ILLINOIS GENERAL ASSEMBLY

## SECOND NOTICES RECEIVED

The following second notices were received by the Joint Committee on Administrative Rules during the period of September 26, 2000 through October 2, 2000 and have been scheduled for review by the Committee at its October 17, 2000 meeting in Chicago or its November 14, 2000 meeting in Springfield. Other items not contained in this published list may also be considered. Members of the public wishing to express their views with respect to a rulemaking should submit written comments to the Committee at the following address: Joint Committee on Administrative Rules, 700 Stratton Bldg., Springfield IL 62706.

Second Notice Expires	Agency and Rule	Start Of First Notice	JCAR Meeting
11/9/00	Illinois Farm Development Authority, Illinois Farm Development Authority (8 Ill Adm Code 1400)	7/7/00 24 Ill Reg 9306	10/17/00
11/9/00	Department of Human Services, Administration (59 Ill Adm Code 101)	6/30/00 24 Ill Reg 8713	10/17/00
11/9/00	Department of Human Services, Award and Monitoring of Funds (77 Ill Adm Code 2030)	6/30/00 24 Ill Reg 8715	10/17/00
11/9/00	Department of Human Services, Criteria for the Evaluation of Programs of Services in Community Rehabilitation Agencies (89 Ill Adm Code 330)	6/30/00 24 Ill Reg 8717	10/17/00
11/9/00	Department of Human Services, Grants (59 Ill Adm Code 103)	6/30/00 24 Ill Reg 8721	10/17/00
11/9/00	Department of Human Services, Fiscal/Administrative Recordkeeping and Requirements (89 Ill Adm Code 509)	6/30/00 24 Ill Reg 8719	10/17/00
11/9/00	Department of Human Services, Grants and Grant Funds Recovery (89 Ill Adm Code 511)	6/30/00 24 Ill Reg 8723	10/17/00
11/9/00	Department of Human Services, Office of Inspector General Audits with Disabilities Abuse Project (59 Ill Adm Code 51)	7/14/00 24 Ill Reg 10034	10/17/00

JOINT COMMITTEE ON ADMINISTRATIVE RULES  
ILLINOIS GENERAL ASSEMBLY

## SECOND NOTICES RECEIVED

11/9/00	Department of Central Management Services, Joint Rules of the Comptroller and the Department of Central Management Services: Prompt Payment (74 Ill Adm Code 900)	6/23/00 24 Ill Reg 8438	10/17/00	
11/9/00	Department of Revenue, Senior Citizens and Disabled Persons Property Tax Relief and Pharmaceutical Assistance Act (86 Ill Adm Code 530)	8/11/00 24 Ill Reg 11192	10/17/00	
11/10/00	Department of Agriculture, Livestock Management Facility Regulations (8 Ill Adm Code 900)	12/17/99 23 Ill Reg 14371	10/17/00	
11/11/00	Department of Agriculture, Animal Disease Laboratories Act (8 Ill Adm Code 110)	8/4/00 24 Ill Reg 11417	10/17/00	
11/11/00	Department of Agriculture, Diseased Animals (8 Ill Adm Code 85)	8/4/00 24 Ill Reg 11423	10/17/00	
11/11/00	Department of Agriculture, Bovidae and Cervidae Tuberculosis Eradication Act (8 Ill Adm Code 80)	8/4/00 24 Ill Reg 11434	10/17/00	
11/11/00	Department of Agriculture, Illinois Pseudorabies Control Act (8 Ill Adm Code 115)	8/4/00 24 Ill Reg 11441	10/17/00	
11/11/00	Department of Agriculture, Swine Disease Control and Eradication Act (8 Ill Adm Code 105)	8/4/00 24 Ill Reg 11446	10/17/00	
11/11/00	Department of Insurance, Summary Document and Disclaimer (50 Ill Adm Code 3401)	7/21/00 24 Ill Reg 10583	10/17/00	
11/11/00	Department of Public Health, Emergency Medical Services and Trauma Center Code (77 Ill Adm Code 515)	6/23/00 24 Ill Reg 8483	10/17/00	
11/12/00	Illinois Gaming Board, Riverboat Gambling (86 Ill Adm Code 3000)	5/5/00 24 Ill Reg 6754	10/17/00	

JOINT COMMITTEE ON ADMINISTRATIVE RULES  
ILLINOIS GENERAL ASSEMBLY

## SECOND NOTICES RECEIVED

11/15/00	Department of Revenue, Metro-East Park and Recreation District Retailers' Occupation Tax (86 Ill Adm Code 395)	7/28/00 24 Ill Reg 11208	11/14/00
11/15/00	Department of Revenue, Metro-East Park and Recreation District Service Occupation Tax (86 Ill Adm Code 396)	7/28/00 24 Ill Reg 11216	11/14/00
11/15/00	Department of Revenue, Income Tax (86 Ill Adm Code 100)	7/28/00 24 Ill Reg 11188	11/14/00
11/15/00	Department of Revenue, Income Tax (86 Ill Adm Code 100)	8/11/00 24 Ill Reg 11778	11/14/00
11/15/00	Department of Revenue, Income Tax (86 Ill Adm Code 100)	8/4/00 24 Ill Reg 11582	11/14/00
11/15/00	Department of Revenue, Retailers' Occupation Tax (86 Ill Adm Code 130)	7/28/00 24 Ill Reg 11245	11/14/00
11/15/00	Department of Revenue, Retailers' Occupation Tax (86 Ill Adm Code 130)	8/4/00 24 Ill Reg 11599	11/14/00
11/15/00	Department of Revenue, Home Rule County Retailers' Occupation Tax (86 Ill Adm Code 220)	8/4/00 24 Ill Reg 11576	11/14/00
11/15/00	Department of Revenue, Home Rule Municipal Retailers' Occupation Tax (86 Ill Adm Code 270)	7/28/00 24 Ill Reg 11176	11/14/00
11/15/00	Department of Revenue, Regional Transportation Authority Retailers' Occupation Tax (86 Ill Adm Code 320)	7/28/00 24 Ill Reg 11239	11/14/00
11/15/00	Department of Revenue, Metro-East Mass Transit District Retailers' Occupation Tax (86 Ill Adm Code 370)	7/28/00 24 Ill Reg 11202	11/14/00
11/15/00	Department of Revenue, Hotel Operators' Occupation Tax Act (86 Ill Adm Code 480)	7/28/00 24 Ill Reg 11182	11/14/00

JOINT COMMITTEE ON ADMINISTRATIVE RULES  
ILLINOIS GENERAL ASSEMBLY

## SECOND NOTICES RECEIVED

11/15/00	Department of Revenue, Motor Fuel Tax (86 Ill Adm Code 500)	7/28/00 24 Ill Reg 11221	11/14/00
11/15/00	Department of Revenue, County Water Commission Retailers' Occupation Tax (86 Ill Adm Code 630)	7/28/00 24 Ill Reg 11170	11/14/00
11/15/00	Department of Revenue, Special County Retailers' Occupation Tax for Public Safety (86 Ill Adm Code 670)	7/28/00 24 Ill Reg 11249	11/14/00
11/15/00	Department of Revenue, Non-Home Rule Municipal Retailers' Occupation Tax (86 Ill Adm Code 693)	7/28/00 24 Ill Reg 11226	11/14/00
11/15/00	Department of Revenue, Non-Home Rule Municipal Service Occupation Tax (86 Ill Adm Code 694)	7/28/00 24 Ill Reg 11234	11/14/00



## PROCLAMATIONS

## 2000-435

## CONSTITUTION WEEK

WHEREAS, September 17, 2000, marks the 213th anniversary of the drafting of the Constitution of the United States of America by the Constitutional Convention; and

WHEREAS, our Founding Fathers ordained and established the Constitution of the United States of America to secure the blessings of liberty for themselves and their posterity; and

WHEREAS, it is commendable to honor their staunch courage and wise counsel by studying the Constitution, knowing our rights, and fulfilling our responsibilities entitled to us by the American Colonists who sacrificed and died to establish the freedoms guaranteed to us all by this great document; and

WHEREAS, it is fitting and proper to accord official recognition to this magnificent document and its memorable anniversary, and to the patriotic celebrations which will commemorate the occasion; and

WHEREAS, the Florida Chapter of the National Society of the Daughters of the American Revolution will be celebrating constitution week from September 17-23, 2000;

THEREFORE, I, George H. Ryan, Governor of the State of Illinois, proclaim September 17-23, 2000, as **CONSTITUTION WEEK** in Illinois.

Issued by the Governor September 7, 2000.

Filed by the Secretary of State September 18, 2000.

## 2000-436

## PUBLIC LANDS DAY

WHEREAS, the National Environmental Education and Training Foundation's emphasis is on federal lands and their partners are federal land management agencies, and the effort of volunteers in public lands stewardship and programming are important to the Department of Natural Resources and the people of the State of Illinois; and

WHEREAS, the State of Illinois through the Department of Natural Resources manages more than 400,000 acres of public lands at 262 State parks, conservation, natural and fish and wildlife areas; and

WHEREAS, last year more than 15,800 individual volunteers provided nearly 300,000 hours of service in stewardship to these valued public lands and the recreational and interpretive programs provided; and

WHEREAS, the quality of life of millions of Illinois residents and visitors is enhanced by the contributions of volunteers who assist in wildlife habitat improvement projects and boating safety instruction, stock ponds with fish, build picnic shelters, establish hiking trails, greet and offer tours to park visitors, and dozens of other activities;

THEREFORE, I, George H. Ryan, Governor of the State of Illinois, proclaim September 23, 2000, as **PUBLIC LANDS DAY** in Illinois.

Issued by the Governor September 7, 2000.

Filed by the Secretary of State September 18, 2000.

## 2000-437

## RADIOLOGIC TECHNOLOGISTS DAYS

WHEREAS, expanding health services and advancing knowledge are creating an increasing demand for the services of qualified radiologic technologists; and WHEREAS, radiologic technologists are concerned with the conservation of life and health and the prevention of disease; and

WHEREAS, radiologic technology offers skilled and capable individuals an opportunity for leadership in the development of health programs and personal satisfaction that comes from helping others; and

WHEREAS, the Illinois Society of Radiologic Technologists is holding its 65th Annual State Conference September 21-23, 2000, in Collinsville, Illinois;

THEREFORE, I, George H. Ryan, Governor of the State of Illinois, proclaim September 21-23, 2000, as **RADIOLOGIC TECHNOLOGISTS DAYS** in Illinois.

Issued by the Governor September 7, 2000.

Filed by the Secretary of State September 18, 2000.

## 2000-438

## SELECTIVE SERVICE SYSTEM ON-LINE REGISTRATION AWARENESS DAYS

WHEREAS, people throughout Illinois and the United States take great pride in our country, our freedoms, and our democratic ideals and wish to safeguard these blessings; and

WHEREAS, the Selective Service System has served our nation for more than half a century by providing a time-proven and cost-effective insurance policy for the American people-the rapid mobilization of the armed forces during times and threats of war; and

WHEREAS, our nation must maintain the capability to mobilize rapidly during times of national emergency; therefore, the continuation of registration of young men to provide a necessary manpower pool is essential; and

WHEREAS, with the introduction of the on-line registration, a young man can now register quickly and with minimum effort via the Internet at <http://www.sss.gov>; and

WHEREAS, Selective Service System On-Line Registration Awareness Days serves to remind all men-born after January 1, 1962-of the requirement to register their name, address, date of birth, and Social Security number within 30 days of their 18th birthday;

THEREFORE, I, George H. Ryan, Governor of the State of Illinois, proclaim September 11-22, 2000, as **SELECTIVE SERVICE SYSTEM ON-LINE REGISTRATION AWARENESS DAYS** in Illinois.

Issued by the Governor September 7, 2000.

Filed by the Secretary of State September 18, 2000.

## 2000-439

## AIDS WALK CHICAGO DAY

WHEREAS, Sunday, September 24, 2000, Chicagoans will come together in a united front to advocate for the education, prevention, and services offered to Chicagoans affected by HIV and AIDS in the AIDS Walk 2000 Walkathon; and

WHEREAS, last year's AIDS Walk 10 attracted nearly 30,000 concerned Chicagoans to the lakefront and pushed the total funds raised for AIDS and HIV beyond \$11 million; and

WHEREAS, this year the goal of AIDS Walk 2000 is to raise more than \$1.9 million to sustain the services of benefiting agencies;

THEREFORE, I, George H. Ryan, Governor of the State of Illinois, proclaim

September 24, 2000, as *AIDS WALK CHICAGO DAY* in Illinois.

Issued by the Governor September 8, 2000.

Filed by the Secretary of State September 18, 2000.

#### 2000-440

##### AMERICAN INDIAN DAY

WHEREAS, in 1919, the Illinois Legislature designated the fourth Friday in September to be set aside for school programs appropriately commemorating the American Indian; and

WHEREAS, historically, Illinois is a major center of trade for numerous tribes, and the development of the state is a history of interaction with these various tribes; and

WHEREAS, in contemporary times, Illinois continues as a major population center for American Indians who continue to make important contributions to the life of the State; and

WHEREAS, Illinois is the home of more than 100 different tribes, and Chicago has the second largest urban concentration of Indians in the country;

and WHEREAS, the Outstanding Indian of the Year is annually named and presented with an achievement award at a banquet sponsored by the Indian Council Fire;

THEREFORE, I, George H. Ryan, Governor of the State of Illinois, proclaim September 22, 2000, as *AMERICAN INDIAN DAY* in Illinois.

Issued by the Governor September 8, 2000.

Filed by the Secretary of State September 18, 2000.

#### 2000-441

##### CHRISTIAN HERITAGE WEEK

WHEREAS, men like Benjamin Franklin, George Washington, Thomas Jefferson, James Madison, Patrick Henry, and George Mason, along with other great men and women in the history of our country, were Christian statesmen of great integrity; and

WHEREAS, Citizens for Excellence in Education and Christian Heritage Ministries began the first "Christian Heritage Week" which occurred in New Mexico on November 10-16, 1991; and

WHEREAS, during September 2000, many Illinois students will learn about the famous Christians in the history of this country; and

WHEREAS, research and information about Christian heritage has been done by Christian Heritage Ministries, which is "dedicated to the preservation of America's Christian history"; and

WHEREAS, Christian Heritage Ministries will celebrate the research of Christian heritage and the dissemination of this information to the Illinois' youth;

THEREFORE, I, George H. Ryan, Governor of the State of Illinois, proclaim September 17-23, 2000, as *CHRISTIAN HERITAGE WEEK* in Illinois.

Issued by the Governor September 8, 2000.

Filed by the Secretary of State September 18, 2000.

#### 2000-442

##### ILLINOIS ASSOCIATION FOR HOME AND COMMUNITY EDUCATION MONTH

WHEREAS, Juliet Lita Bane founded the Illinois Association for Home and Community Education (IAHCE) in 1924, encouraging members to "Aim high in hope and in work, knowing that a noble and logical plan will never die, but long after we are gone will be a living thing"; and

WHEREAS, the mission of IAHCE is to enhance the lives of individuals and families through quality educational programs and experiences, and to encourage responsible leadership and service to the community; and

WHEREAS, IAHCE volunteers give the time of their lives, participating in such activities as addressing violence by joining the Lake County Unites for Violence Intervention and Prevention, designing and making quilts for children with AIDS and knitting caps for cancer patients, and launching the school-based recycling Earth Flag program; and

WHEREAS, during the month of October, IAHCE will be celebrating 76 years of Illinois women dedicated to improving the lives of their families and enriching their communities through education and community service;

THEREFORE, I, George H. Ryan, Governor of the State of Illinois, proclaim October 2000 as *ILLINOIS ASSOCIATION FOR HOME AND COMMUNITY EDUCATION MONTH* in Illinois.

Issued by the Governor September 8, 2000.

Filed by the Secretary of State September 18, 2000.

#### 2000-443

##### ILLINOIS RIVERS MONTH

WHEREAS, Illinois rivers are important to the economic and environmental health of the State; and

WHEREAS, specifically, the Illinois River watershed can be found in more than half the State's counties-counties that are home to more than 90 percent of Illinois citizens; and

WHEREAS, more than 60 million tons of commodities are shipped on the Illinois River annually, and Illinois is ranked third nationally, only behind Alaska and Louisiana, in domestic waterborne commerce; and

WHEREAS, the citizens of Illinois should take pride in the ecological beauty and economic vitality of Illinois rivers by ensuring the heritage and maintenance of our natural waterways; and

WHEREAS, citizens of the State of Illinois should celebrate the many benefits of Illinois rivers;

THEREFORE, I, George H. Ryan, Governor of the State of Illinois, proclaim September 2000 as *ILLINOIS RIVERS MONTH* in Illinois.

Issued by the Governor September 8, 2000.

Filed by the Secretary of State September 18, 2000.

#### 2000-444

##### MOREHOUSE-SPELMAN SCHOLARSHIP DAY

WHEREAS, the first annual Morehouse-Spelman Scholarship Gala will be held on September 30, 2000, in Chicago; and

WHEREAS, the theme for the Gala is "Leaders Shaping Today, Shaping Tomorrow"; and

WHEREAS, the purpose of this Gala is to raise scholarship dollars for Chicago area students who attend the prestigious Morehouse College and Spelman College in Atlanta, Georgia; and

WHEREAS, the Chicago Area Morehouse-Spelman Alumni, Inc. is dedicated to providing financial support to students as they strive to achieve academic success; and

WHEREAS, the Gala will provide an evening of fellowship and camaraderie for 1,000 Morehouse and Spelman Alumni, Corporate Sponsors, and Friends of the College; and

WHEREAS, Dr. David Satcher ('63), United States Surgeon General and Assistant Secretary of Health and Human Services will be presented the Dr. John Hope Leadership Award, and Dr. Jane Smith ('68), President and CEO of the National Council of Negro Women, Inc. will be presented the Johnnetta B. Cole Achievement Award;

THEREFORE, I, George H. Ryan, Governor of the State of Illinois, proclaim September 30, 2000, as *MOREHOUSE-SPELMAN SCHOLARSHIP DAY* in Illinois.

Issued by the Governor September 8, 2000.

Filed by the Secretary of State September 18, 2000.

#### 2000-445

##### SCHOOL BREAKFAST WEEK

WHEREAS, for more than 30 years the School Breakfast Program has contributed to the health and educational development of Illinois students by making nutritious morning meals available in schools; and

WHEREAS, almost 52 percent of Illinois schools more than 2,300-offer school breakfast to help their students start the day right; and

WHEREAS, in order to reach our educational goals, especially the goal of having all Illinois children reading at grade level by the end of the third grade, we must make sure they have all the resources they need, including good nutrition; and

WHEREAS, students must arrive at school ready to learn, and breakfast is an important element in giving students the energy they need to think, learn, and grow; and

WHEREAS, research has repeatedly shown that school breakfast can help boost student performance while cutting absenteeism; and

WHEREAS, the School Breakfast Program can benefit students of all ages and economic classes; and

WHEREAS, the number of schools and children participating in the School Breakfast Program nationwide has doubled over the past decade;

THEREFORE, I, George H. Ryan, Governor of the State of Illinois, proclaim September 17-23, 2000, as *SCHOOL BREAKFAST WEEK* in Illinois.

Issued by the Governor September 8, 2000.

Filed by the Secretary of State September 18, 2000.

#### 2000-446

##### CASIMIR JOSEPH KOTOWSKI DAY

WHEREAS, Casimir Joseph Kotowski, fondly known as "Cas", has committed both his professional and personal life to the service of others in the tradition of his Jesuit-inspired life; and

WHEREAS, Casimir Joseph Kotowski is retiring from the City Colleges of Chicago after 32 years of service; and

WHEREAS, "Cas" has been a loving husband to Mary "Jinx" Kotowski for 38 years, a loving father to Joseph, Marie, James, Daniel and Michael, and a

loving father-in-law to Rita, Mike, Anne, and Peggy; and

WHEREAS, "Cas" has become a model, loving grandfather and eager babysitter for Katie, Lucas, Genna, Jack, Alice, Thomas, Paddy, Grace, and Nathan; and

WHEREAS, "Cas" has been an active member of St. Margaret Mary's Parish and joyously watched his wife and sister-in-law, "Moe", sing and perform at guitar mass in the celebration of their faith; and

WHEREAS, "Cas's" early teaching career was focused on reshaping the minds of hundreds of young men at St. Ignatius College Prep, Loyola Academy, and Fenwick High School; and

WHEREAS, Casimir J. Kotowski has been a civilian representative in the CAPS community policing program and has directed programs at the 24th District Police Station, been Manpower Director for the Archdiocese and Committee on Poverty at Catholic Charities;

THEREFORE, I, George H. Ryan, Governor of the State of Illinois, proclaim September 8, 2000, as *CASIMIR JOSEPH KOTOWSKI DAY* in Illinois.

Issued by the Governor September 11, 2000.

Filed by the Secretary of State September 18, 2000.

#### 2000-447

##### LICENSED ENVIRONMENTAL HEALTH PRACTITIONERS MONTH

WHEREAS, the Illinois Environmental Health Association represents licensed environmental health practitioners in the State of Illinois; and

WHEREAS, licensed environmental health practitioners, who are trained in biological and sanitary sciences, examine all aspects of the physical and social environment, define and report environmental conditions, and recommend improvements; and

WHEREAS, practitioners serving in industry and in the field of public health are concerned with the education and inspection necessary to maintain the safe processing and distribution of food, clean housing, vector control, radiological health, and minimum environmental pollution; and

WHEREAS, the Illinois Environmental Health Association will be holding its Annual Educational Conference October 10-11, in Peoria;

THEREFORE, I, George H. Ryan, Governor of the State of Illinois, proclaim October 2000 as *LICENSED ENVIRONMENTAL HEALTH PRACTITIONERS MONTH* in Illinois.

Issued by the Governor September 11, 2000.

Filed by the Secretary of State September 18, 2000.

#### 2000-448

##### MORAVIAN DAY

WHEREAS, the United Moravian Societies promote and preserve the rich history, heritage, traditions, and customs of Moravia (Czech Republic) through folk dancing and singing; and

WHEREAS, the United Moravian Societies are celebrating the first Moravian Day Festival on September 24, 2000, at the Union Hall in Countryside, Illinois; and

WHEREAS, the celebration will consist of traditional Moravian food, programs, and performances by three generations of Moravian-Americans; and

WHEREAS, the program begins with a Holy Mass celebrated in Moravian dialect by Bishop Peter Esterka of California; and



WHEREAS, Joseph Borysek, President of United Moravian Societies, will announce that the Brass Band "Mistrinanka", from Moravia, Czech Republic will perform;

THEREFORE, I, George H. Ryan, Governor of the State of Illinois, proclaim September 24, 2000, as **MORAVIAN DAY** in Illinois.

Issued by the Governor September 11, 2000.  
Filed by the Secretary of State September 18, 2000.

## 2000-449

**RAY GRAHAM ASSOCIATION FOR PEOPLE WITH DISABILITIES DAY**

WHEREAS, Ray Graham Association for People with Disabilities was founded in August of 1950 and will celebrate its 50th year of services to children and adults with developmental disabilities; and

WHEREAS, Ray Graham Association for People with Disabilities provides a comprehensive array of residential, foster care, family support, day training, employment, transportation, recreation, and cultural arts opportunities to the citizens of Illinois; and

WHEREAS, Ray Graham Association for People with Disabilities volunteers have played a critical role over the past 50 years in establishing the Association and serving on the board of directors, committees, and fund raising projects; and

WHEREAS, Ray Graham Association for People with Disabilities has advocated for increased community involvement for people with disabilities and established innovative services in such areas as financial planning, family support, and cultural arts services; and

WHEREAS, Ray Graham Association for People with Disabilities advocates on behalf of children and adults with disabilities and their families for improved services and increased opportunities for each individual to improve their quality of life;

THEREFORE, I, George H. Ryan, Governor of the State of Illinois, proclaim June 20, 2000, as **RAY GRAHAM ASSOCIATION FOR PEOPLE WITH DISABILITIES DAY** in Illinois.

Issued by the Governor September 11, 2000.

Filed by the Secretary of State September 18, 2000.

## 2000-450

**SINGLE PARENTS DAY**

WHEREAS, being a working single parent is a contradicting, yet rewarding task for the parents and child or children involved; and

WHEREAS, single men and women have to work a full shift at their place of employment, then prepare themselves for the next shift of work at home as single parents; and

WHEREAS, single parents have to go through the endless struggle of trying to be both mother and father to their child or children; and

WHEREAS, Single Parents Day activities will be held on September 23 at United Brethren Church in Rockford, with fun events for children and parents.

THEREFORE, I, George H. Ryan, Governor of the State of Illinois, proclaim October 3, 2000, as **SINGLE PARENTS DAY** in Illinois.

Issued by the Governor September 11, 2000.

Filed by the Secretary of State September 18, 2000.

## 2000-451

**WALKER NURSING HOME DAY**

WHEREAS, Walker Nursing Home was established in 1950 by Cora McCombs Walker, RN, and Janie McCombs Walbaum, LPN, both sisters of Ada White; and

WHEREAS, the nursing home was a landmark mansion built by George Chover in the 1880s; and

WHEREAS, in 1955, Ada and Bill White took over the nursing home and managed it until 1981, when their children, Mary Ann and George assumed responsibility; and

WHEREAS, the present nursing home has evolved in four building stages between 1972 and 1985; and

WHEREAS, Walker Nursing Home is licensed as a 71 skilled-bed nursing home and has provided care for many area residents in its 50-year existence; and

WHEREAS, throughout the past 50 years it has also provided employment for hundreds of people in the community, and is currently one of the larger employers in Virginia, Illinois; and

WHEREAS, Walker Nursing Home is one of only a very few remaining privately owned homes in the State of Illinois;

THEREFORE, I, George H. Ryan, Governor of the State of Illinois, proclaim September 16, 2000, as **WALKER NURSING HOME DAY** in Illinois.

Issued by the Governor September 11, 2000.

Filed by the Secretary of State September 18, 2000.

## 2000-452

**AMERICAN SCANDINAVIAN MONTH**

WHEREAS, approximately 1,000 years ago Leif Ericson and a group of Viking explorers landed on the shores of North America at L'Anse aux Meadows on Newfoundland in Canada; and

WHEREAS, the Chicago Leif Ericson Millennium Committee is sponsoring a series of events; and

WHEREAS, the 21st Annual Scandinavian Day, A Viking Festival, which brings together Scandinavians, people of Danish, Icelandic, Finnish, Swedish, and Norwegian descent to celebrate their heritage and culture will be held at Vasa Park in South Elgin, Illinois, on September 10; and

WHEREAS, the American Scandinavian Month kick-off concert, featuring the Danish National Opera Quartet from Den Jyske Opera in Denmark will be held on September 21 at North Park University, and the Swedish Festival will be held at the Chicago Botanic Gardens on October 1; and

WHEREAS, "Vikings 'R' Us", Viking games and activities for all young Vikings will be held at the Swedish American Museum Center on October 7, and the Leif Ericson Lodge #189 Sons of Norway-Chicago will hold a luncheon program on October 8; and

WHEREAS, the American Daughters of Sweden will host a Scandinavian Concert at the 19th Century Woman's Club in Oak Park on October 15, and the Galaxy Ball will be held on October 21 to celebrate the 1,000-year anniversary of the Vikings' arrival in North America to benefit the Swedish American Museum Center, Vesterheim Museum, and the Danish Immigrant Museum; and

WHEREAS, a special exhibit by the Danish Immigrant Museum featuring the "Danish American Cultural Life in Chicago 1900-1950" will be displayed at the Danish Home, and the seminar "Vikings in North America" will be held at North



Park University October 27-28, featuring lectures about Vikings in North America based on the sagas, archeology, and Native American oral tradition; and WHEREAS, a wreath laying ceremony in honor of "Discoverers' Day" will be held on October 9 at the Lief Ericson Statue in Humboldt Park;

THEREFORE, I, George H. Ryan, Governor of the State of Illinois, proclaim October 2000 as **AMERICAN SCANDINAVIAN MONTH** in Illinois.

Issued by the Governor September 12, 2000.

Filed by the Secretary of State September 18, 2000.

## 2000-453

**CHILD HEALTH CARE MONTH**

WHEREAS, the protection and development of the health of children today are fundamental necessities for the future progress and welfare of the State of Illinois; and

WHEREAS, the conservation and promotion of child health places upon us a grave responsibility; and

WHEREAS, it is appropriate that a month should be set apart each year for the direction of our thoughts towards the health and well-being of our children; and

WHEREAS, the Ronald McDonald Children's Hospital of the Loyola University Medical Center, through its unique community-driven approach to child health care, has made it considerably easier for parents to obtain for their children the care they need today to ensure their children a better tomorrow;

THEREFORE, I, George H. Ryan, Governor of the State of Illinois, proclaim October 2000 as **CHILD HEALTH CARE MONTH** in Illinois.

Issued by the Governor September 12, 2000.

Filed by the Secretary of State September 18, 2000.

## 2000-454

**HEARTLAND COMMUNITY COLLEGE DAY**

WHEREAS, the Illinois Community College System, founded in 1901, is the oldest Community College System in the United States of America; and

WHEREAS, nearly one out of every 11 Illinois citizens attends an Illinois community college; and

WHEREAS, community colleges helped to create and retain over 135,000 Illinois jobs in the last five years through economic development initiatives and are the primary provider of the higher education experience in Illinois;

and

WHEREAS, the residents of Heartland Community College District 540 have benefited from the quality educational and community services of Heartland Community College; and

WHEREAS, all Illinois residents deserve equal access to higher education and the opening of the doors of Heartland Community College's permanent campus will continue to ensure equal opportunities for career success and lifelong learning;

THEREFORE, I, George H. Ryan, Governor of the State of Illinois, proclaim September 13, 2000, as **HEARTLAND COMMUNITY COLLEGE DAY** in Illinois.

Issued by the Governor September 12, 2000.

Filed by the Secretary of State September 18, 2000.

## 2000-455

**MARY MCLEOD BETHUNE DAY**

WHEREAS, Mary McLeod Bethune was born July 10, 1875, in Mayesville, South Carolina, to Patsy and Sam McLeod; and

WHEREAS, she was the 12th sibling and the first one born after the Emancipation; and

WHEREAS, she was 10 years old when she began school, and went on to become the founder and first president of Bethune-Cookman College in Daytona Beach, Florida; and

WHEREAS, Mary McLeod Bethune was advisor to President Franklin Delano Roosevelt and other presidents; and

WHEREAS, she was the first black woman to receive a major federal appointment; and

WHEREAS, she was director of Negro Affairs for the National Youth Administration from 1936 to 1944, and was one of the founding members of the United Nations; and

WHEREAS, Mary McLeod Bethune was recognized by the American Red Cross for helping to recruit more minority blood and marrow donors, and establishing a better relationship between the American Red Cross and the black community; and

WHEREAS, she was founder and longtime president of the National Council of Negro Women, writing her Last Will and Testament as her legacy to her people shortly before her death on May 18, 1955; and

WHEREAS, The Cosmopolitan Section of the National Council of Negro Women plans to commemorate the 125th birthday of Mary McLeod Bethune;

THEREFORE, I, George H. Ryan, Governor of the State of Illinois, proclaim July 10, 2000, as **MARY MCLEOD BETHUNE DAY** in Illinois.

Issued by the Governor September 12, 2000.

Filed by the Secretary of State September 18, 2000.

## 2000-456

**SGI-USA DAY**

WHEREAS, the Soka Gakkai International (SGI) is a worldwide religious association of 12 million Buddhist practitioners in 163 countries who share a commitment to the values of peace, culture, and education under the leadership of Daisaku Ikeda, centering their activities on developing their positive human potential as the key to creating global peace and prosperity; and

WHEREAS, the SGI-USA is a member organization of the SGI in the United States with over 20,000 members in the State of Illinois; and

WHEREAS, October 8, 2000, marks the 40th anniversary of President Daisaku Ikeda's first visit to Chicago when he formally established the SGI-USA organization in Illinois; and

WHEREAS, SGI-USA has continued to contribute to the general welfare and development of the people of Illinois during its four decades of existence; and

WHEREAS, SGI-USA's Illinois members have established the "Victory Over Violence" program that is being introduced throughout the State of Illinois in schools, interfaith organizations, and community service groups to bring awareness and education about violence in society;

THEREFORE, I, George H. Ryan, Governor of the State of Illinois, proclaim October 8, 2000, as **SGI-USA DAY** in Illinois.

Issued by the Governor September 12, 2000.

Filed by the Secretary of State September 18, 2000.

**2000-428  
LITERACY MONTH (REVISED)**

WHEREAS, every child in Illinois should be able to read by the third grade; and

WHEREAS, Illinois should be a State of readers; and  
WHEREAS, literacy skills are essential to assure quality of life, educational achievement, and workforce opportunities; and  
WHEREAS, adult education and literacy is important to foster cross-generation literacy success; and  
WHEREAS, adult education and literacy helps create a prepared workforce for Illinois;

THEREFORE, I, George H. Ryan, Governor of the State of Illinois, proclaim September 2000 as **LITERACY MONTH** in Illinois.

Issued by the Governor September 13, 2000.

Filed by the Secretary of State September 26, 2000.

**2000-457**

**ANDREW "FLIP" FILIPOWSKI DAY**

WHEREAS, Andrew "Flip" Filipowski is one of the world's most successful high-tech entrepreneurs, philanthropists, and industry engineers, building one of the top 10 global software companies in record time; and

WHEREAS, in 1999, he founded divine interventions, an Internet operating company that partners with entrepreneurs and brick-and-mortar businesses to build market leaders for the new economy; and

WHEREAS, Flip founded many other companies, such as **PLATINUM** technology, Inc., **DBMS**, Inc., and **PLATINUM** Venture Partners, and he also funded a number of successful Internet and technology ventures; and

WHEREAS, serving as an advocate of humanitarian and Internet related issues, Flip is often recognized as a mentor and leader in the community; and

WHEREAS, Flip was named as the 1998 recipient of the Anti-Defamation League's Torch of Liberty Award for his exceptional commitment to community, equality and justice, and the fight against bigotry and discrimination; and

WHEREAS, Flip works closely with Chicago city leaders to build Chicago's Internet economy, serving on the Mayor's Technology Advisors Committee and the Governor's Technology Coalition; and

WHEREAS, Andrew "Flip" Filipowski is being honored by the America-Israel Chamber of Commerce Chicago on September 28, 2000;

THEREFORE, I, George H. Ryan, Governor of the State of Illinois, proclaim September 28, 2000, as **ANDREW "FLIP" FILIPOWSKI DAY** in Illinois.

Issued by the Governor September 13, 2000.

Filed by the Secretary of State September 26, 2000.

**2000-458**

**ECONOMIC & ENTREPRENEURSHIP EDUCATION WEEK**

WHEREAS, the future of our State and nation are highly dependent on the health and strength of our economy; and  
WHEREAS, economic understanding and entrepreneurial skills for all

citizens are essential to furthering a strong economy; and  
WHEREAS, economic and entrepreneurship education prepare our youth to be effective participants in the economy of our communities, State, nation, and world; and

WHEREAS, economic and entrepreneurship education prepare our youth to be wise consumers, creative business owners, productive workers, prudent savers and investors, and knowledgeable voters in our economy; and  
WHEREAS, the Illinois Council on Economic Education and the Illinois Institute for Entrepreneurship Education are the premier providers in the State of Illinois of economic and entrepreneurship education programs for citizens of all ages; and

WHEREAS, the Illinois Institute for Entrepreneurship Education (IIEE) and the Illinois Council on Economic Education (ICEE) accomplish their goals primarily through working with teachers and administrators to integrate the teaching of economics and entrepreneurship into the school curriculum K-12; and

WHEREAS, ICEE and IIEE represent strong partnerships between education, business, labor and government that offer a cost-efficient, effective educational process with proven and lasting impact;  
THEREFORE, I, George H. Ryan, Governor of the State of Illinois, proclaim October 23-27, 2000, as **ECONOMIC & ENTREPRENEURSHIP EDUCATION WEEK** in Illinois.

Issued by the Governor September 13, 2000.

Filed by the Secretary of State September 26, 2000.

**2000-459**

**EDGE ENTREPRENEURSHIP EDUCATOR'S DAYS**

WHEREAS, there are over 25,000,000 home-based businesses in the United States, yet a large majority of high school students reported they were taught little or "practically nothing" about how business works; and

WHEREAS, according to a study conducted by the Kaufman Center for Entrepreneurial Leadership, 70 to 80 percent of minority students were interested in starting a business of their own, but just more than a quarter of the youth said they had taken a course in business or entrepreneurship in high school; and

WHEREAS, seven million 16- to 18-year-olds are listed as full or part-time employees by the Department of Labor, and of this group of teenagers, only 87,000 are self-employed; and

WHEREAS, EDGE University educational methods provide real-world experiences through entrepreneurial activities in a classroom setting for teenagers wishing to become skilled business-owners and smarter investors with the money they will earn; and

WHEREAS, a three day training-conference will take place in Chicago from October 31 to November 2, 2000, in order to bring the latest technologies in youth-entrepreneurship education; and

WHEREAS, "entrepreneurship" represents the ideal of the "American Dream" by teaching the concept of preparation + opportunity;

THEREFORE, I, George H. Ryan, Governor of the State of Illinois, proclaim October 31-November 2, 2000, as **EDGE ENTREPRENEURSHIP EDUCATOR'S DAYS** in Illinois.

Issued by the Governor September 14, 2000.

Filed by the Secretary of State September 26, 2000.

## 2000-460

## KIDS TECH 2000 EXPO DAYS

WHEREAS, President Yvonne Killebrew and Vice President Sara Barnett started a minority and female-owned corporation in the State of Illinois whose mission is the publication of books, which educate children, and marketing venues to acquaint our youth with current technology; and

WHEREAS, President Yvonne Killebrew and Vice President Sara Barnett started Kids Tech 2000 Expo to provide students with an awareness of the technology in an educational format; and

WHEREAS, Illinois companies, such as NBC, NEXTEL, FAA, Interface Cellular Communications, Chicago School Partners, Microsoft, and Bull's Scholars Program will exhibit and provide information to students at Kids Tech 2000; and

WHEREAS, Kids Tech 2000 Expo will take place on September 15-16, 2000, at the Malcolm X College, Chicago, Illinois, to provide technology insight and information to students;

THEREFORE, I, George H. Ryan, Governor of the State of Illinois, proclaim

September 15-16, 2000, as **KIDS TECH 2000 EXPO DAYS** in Illinois.

Issued by the Governor September 14, 2000.

Filed by the Secretary of State September 26, 2000.

## 2000-461

## LAWSUIT ABUSE AWARENESS WEEK

WHEREAS, Illinois Lawsuit Abuse Watch (I-LAW) is a grass roots organization formed in Spring 2000 to educate the public about the damages caused by frivolous lawsuits and to encourage reform of the lawsuit system; and

WHEREAS, lawsuit reform is desperately needed in Illinois due to the explosions of civil lawsuits, approximately 250,000 suits filed annually; and

WHEREAS, I-LAW will concentrate its goals and activities around areas such as a jury pool education project and a State-wide advisory referendum/constitutional amendment in 2002; and

WHEREAS, I-LAW's mission is to alert the public about lawsuit reform and to encourage the Illinois General Assembly to reenact lawsuit reform; and

WHEREAS, I-LAW is supported by the business community, doctors, hospitals, non-profits, and local units of government;

THEREFORE, I, George H. Ryan, Governor of the State of Illinois, proclaim

September 18-22, 2000, as **LAWSUIT ABUSE AWARENESS WEEK** in Illinois.

Issued by the Governor September 14, 2000.

Filed by the Secretary of State September 26, 2000.

## 2000-462

## UNITED STATES NAVY ARMED GUARD DAYS

WHEREAS, the people of the State of Illinois are pleased to salute the veterans of the United States Navy Armed Guard who faithfully served our country throughout World War II; and

WHEREAS, the Navy Armed Guard, assigned as gunners, signalmen, radiomen, and boatswain's mates, defended merchant ships from air and submarine attack to assure safe delivery of materials and resources critical to the war effort; and

WHEREAS, although the Navy Armed Guard was one of the lesser known Navy operations during World War II, the guardsmen knowingly faced perilous

situations, and history has shown this group to have suffered casualties far out of proportion to its size and the size of the Navy as a whole throughout all the seas of the world; and

WHEREAS, we extend a warm welcome to the veterans of the Illinois/Wisconsin Navy Armed Guard who will reunite in Lombard, Illinois, for their 13th annual reunion, October 5-8, 2000;

THEREFORE, I, George H. Ryan, Governor of the State of Illinois, proclaim

October 5-8, 2000, as **UNITED STATES NAVY ARMED GUARD DAYS** in Illinois.

Issued by the Governor September 14, 2000.

Filed by the Secretary of State September 26, 2000.

## 2000-463

## AMERICA RECYCLES DAY

WHEREAS, each day, the average American generates approximately 4.4 pounds of municipal solid waste; and

WHEREAS, an efficient community-based collection and processing system of recycling offers an important disposal alternative, saving landfill space; and

WHEREAS, recycling also helps conserve raw materials when recycled commodities are utilized as feedstock in the manufacture of new products; and

WHEREAS, encouraging consumers to purchase recycled-content items helps to create economic demand for collected recyclables, thus expanding the commercial use of these recycled commodities; and

WHEREAS, a comprehensive education program can help to increase awareness and participation in recycling activities among students, businesses, and the general public in Illinois; and

WHEREAS, the Solid Waste Management Act designates the Illinois Department of Commerce and Community Affairs as the lead agency for implementing and encouraging development of such waste reduction and recycling programs in Illinois; and

WHEREAS, with the Illinois Department of Commerce and Community Affairs' support, Illinois joins with other states in the fourth national celebration of "America Recycles Day," focusing public attention on the need to reduce waste by reusing, recycling and buying recycled-content products;

THEREFORE, I, George H. Ryan, Governor of the State of Illinois, proclaim

November 15, 2000, as **AMERICA RECYCLES DAY** in Illinois.

Issued by the Governor September 15, 2000.

Filed by the Secretary of State September 26, 2000.

## 2000-464

## AUSTRIAN AMERICAN DAY

WHEREAS, Austrian Americans are exemplary citizens who preserve their traditions, take pride in the history of freedom, and believe in equality and human rights; and

WHEREAS, Austrian Americans have played a significant role in the progress of Illinois, and have proudly shared their culture, heritage, and talents with our State; and

WHEREAS, Austrian immigrants to the United States have made immeasurable contributions to our country. Some famous Austrian Americans include Supreme Court Justices Felix Frankfurter and Earl Warren, as well as economics experts Friedrich von Hayek, Ludwig von Mises, Oskar Morgenstern, Gottfried von



Haberler, and Arthur Burns; and

WHEREAS, organizations representing Austrian Americans seek to foster good will and better understanding between the people of the United States and Austria; and

WHEREAS, the State of Illinois is a diverse community composed of many ethnic cultures including the rich Austrian heritage; and

WHEREAS, we are grateful for their significant contributions to advancement of the arts, science, business, medicine, and education to our State and its citizens;

THEREFORE, I, George H. Ryan, Governor of the State of Illinois, proclaim September 26, 2000, as *AUSTRIAN DAY* in Illinois.

Issued by the Governor September 15, 2000.

Filed by the Secretary of State September 26, 2000.

#### 2000-465

##### CONSTITUTION WEEK

WHEREAS, September 17, 2000 marks the 213th anniversary of the drafting of the Constitution of the United States of America by the Constitutional Convention; and

WHEREAS, our Founding Fathers ordained and established the Constitution of the United States of America to secure the blessings of liberty for themselves and their posterity; and

WHEREAS, it is commendable to honor their staunch courage and wise counsel by studying the Constitution, knowing our rights, and fulfilling our responsibilities entitled to us by the American Colonists who sacrificed and died to establish the freedoms guaranteed to us all by this great document; and

WHEREAS, it is fitting and proper to accord official recognition to this magnificent document and its memorable anniversary, and to the patriotic celebrations which will commemorate the occasion; and

WHEREAS, the National Society of the Daughters of the American Revolution will be celebrating constitution week from September 17 through September 23, 2000;

THEREFORE, I, George H. Ryan, Governor of the State of Illinois, proclaim September 17-23, 2000 as *CONSTITUTION WEEK* in Illinois.

Issued by the Governor September 15, 2000.

Filed by the Secretary of State September 26, 2000.

#### 2000-466

##### HUNTING AND FISHING DAY

WHEREAS, conserving Illinois' natural and wildlife resources is one of the most important responsibilities we have to this and future generations; and

WHEREAS, hunters and anglers were among the first to realize this responsibility nearly 100 years ago when they saw firsthand how unregulated exploitation had caused disastrous declines in wildlife populations; and

WHEREAS, they also suggested and supported laws to establish special hunting and fishing license fees and special taxes on their equipment to pay for resource conservation programs; and

WHEREAS, hunters and anglers have contributed more than \$21 billion for conservation through these fees and taxes, as well as through private contributions of time, labor, and money; and

WHEREAS, the resource conservation programs supported and financed by Illinois hunters and anglers have benefited hundreds of wildlife species including deer, wild turkeys, otters, bald eagles, and songbirds for the people of Illinois to enjoy;

THEREFORE, I, George H. Ryan, Governor of the State of Illinois, proclaim September 23, 2000, as *HUNTING AND FISHING DAY* in Illinois.

Issued by the Governor September 15, 2000.

Filed by the Secretary of State September 26, 2000.

#### 2000-467

##### INSURANCE AWARENESS MONTH

WHEREAS, insurance is a way to help ensure sufficient resources to survive the financial crisis that could be caused by fire, accident, lawsuit, health crisis, or loss of income, and provides protection against the uncertainties of the day-to-day living; and

WHEREAS, insurance is an important component of financial planning and is the safeguard to protect individuals, their families, homes and other possessions, and businesses from financial disaster in the event of a catastrophe; and

WHEREAS, there are 1,025 property and casualty insurance companies, 660 life, accident, and health insurance companies, and more than 100,000 producers licensed in Illinois, making the insurance industry one of the largest employers in the State of Illinois; and

WHEREAS, insurance provides protection and peace of mind;

THEREFORE, I, George H. Ryan, Governor of the State of Illinois, proclaim October 2000 as *INSURANCE AWARENESS MONTH* in Illinois.

Issued by the Governor September 15, 2000.

Filed by the Secretary of State September 26, 2000.

#### 2000-468

##### NATIONAL ASSOCIATION OF AFRICAN AMERICANS IN HUMAN RESOURCES DAYS

WHEREAS, the National Association of African-Americans in Human Resources (NAAHR) is a non-profit coalition of local networks of African-American Human Resource professionals; and

WHEREAS, the purpose of NAAHR is to provide a forum where African-American Human Resource practitioners can share and gain information and provide leadership on issues affecting their individual careers and the quality of work life for African-Americans; and

WHEREAS, NAAHR is a new organization, which held its first national conference last year in Philadelphia, and whose keynote speakers were a virtual who's who of black business and political leaders, representing companies such as IBM, PECO Energy Company, and The Terrie Williams Agency; and

WHEREAS, NAAHR will hold its second national conference on October 29-November 1, 2000 in Chicago;

THEREFORE, I, George H. Ryan, Governor of the State of Illinois, proclaim October 29-November 1, 2000, as *NATIONAL ASSOCIATION OF AFRICAN AMERICANS IN HUMAN RESOURCES DAYS* in Illinois.

Issued by the Governor September 15, 2000.

Filed by the Secretary of State September 26, 2000.



## 2000-469

## YOUNG ADOLESCENT MONTH

WHEREAS, the period of early adolescence (ages 10-15) is a distinct, developmental period between childhood and full adolescence; and  
 WHEREAS, this period has been little understood, nor has its importance been recognized; and  
 WHEREAS, youth between the ages of approximately 10-15 years undergo more extensive physical, mental, social, moral, and emotional changes than at any other time of life, with the possible exception of infancy; and  
 WHEREAS, the attitudes and values that young adolescents develop during these formative years largely determine their later behavior; and  
 WHEREAS, parents continue as primary models and guides, even as young adolescents give increased attention to the peer group; and  
 WHEREAS, the community itself is also a "classroom" in which young adolescents learn many lessons; and  
 WHEREAS, much valuable information and research about this important age group now exists and Illinoisans should celebrate by extending their knowledge about these critical years and support the health development of young adolescents.

THEREFORE, I, George H. Ryan, Governor of the State of Illinois, proclaim October 2000 as *YOUNG ADOLESCENT MONTH* in Illinois.

Issued by the Governor September 15, 2000.  
 Filed by the Secretary of State September 26, 2000.

## 2000-470

## VISION REHABILITATION DAY

WHEREAS, the Chicago Lighthouse for People who are Blind or Visually Impaired, the Illinois Society for the Prevention of Blindness, the Deicke Center for Visual Rehabilitation, the Illinois Department of Human Services Office of Rehabilitation Services, and a coalition of 15 agencies providing services to the blind and visually impaired in Illinois are commemorating National Vision Rehabilitation Day on September 20, 2000; and

WHEREAS, these organizations are sponsoring Discovery 2000, a conference designed to bring together people with visual impairments, their families, educators, rehabilitation professionals, and vendors; and  
 WHEREAS, visual impairment is a major public health issue, whereby, 13.5 million people age 45 and over report some form of visual impairment even when wearing corrective lenses; and

WHEREAS, vision rehabilitation enables people who are partially sighted or blind overcome impairment to lead full, rewarding and productive lives in the American mainstream; and

WHEREAS, these agencies are actively involved in providing services (counseling, evaluation, training, and adaptive technology) which empower people with visual impairments to function independently in their home, by being productive and successful in the workplace, travel safely, and become active citizens in their communities;

THEREFORE, I, George H. Ryan, Governor of the State of Illinois, proclaim September 20, 2000 as *VISION REHABILITATION DAY* in Illinois.

Issued by the Governor September 18, 2000.  
 Filed by the Secretary of State September 26, 2000.

## 2000-471

## DENTAL HYGIENE MONTH

WHEREAS, the year 2000 marks the 53rd year that dental hygienists, as licensed oral healthcare professionals, have been actively promoting oral health and preventing diseases in Illinois; and

WHEREAS, there are over 5,500 practicing dental hygienists in the State of Illinois; and

WHEREAS, dental hygienists, as preventive specialists, contribute to the oral health of Illinois residents and provide an essential service contributing to their total health; and

WHEREAS, dental hygienists voluntarily give of their time and effort in providing educational and preventative oral healthcare services to special needs group such as the elderly, mentally, physically disabled, the underprivileged and children; and

WHEREAS, these services are essential in the dental office, public health facilities, private organizations, and research facilities to provide the best possible oral healthcare for all citizens;

THEREFORE, I, George H. Ryan, Governor of the State of Illinois, proclaim October, 2000, as *DENTAL HYGIENE MONTH* in Illinois.

Issued by the Governor September 19, 2000.  
 Filed by the Secretary of State September 26, 2000.

## 2000-472

## EARTH SCIENCE WEEK

WHEREAS, the earth sciences are integral to finding, developing, and conserving mineral, energy, and water resources needed for society; and

WHEREAS, the earth sciences provide the basis for preparing for and mitigating natural hazards such as floods, landslides, earthquakes, volcanic eruptions, sinkholes, and coastal erosion; and

WHEREAS, the earth sciences are crucial to environmental and ecological issues ranging from water and air quality to waste disposal; and

WHEREAS, geological factors of resources, hazards, and environment are vital to land management and land use decisions at local, State, regional, national, international, and global levels; and

WHEREAS, the earth sciences contribute critical pieces to our understanding of Nature;

THEREFORE, I, George H. Ryan, Governor of the State of Illinois, proclaim October 8-14, 2000, as *EARTH SCIENCE WEEK* in Illinois.

Issued by the Governor September 19, 2000.  
 Filed by the Secretary of State September 26, 2000.

## 2000-473

## LIONS CANDY DAY

WHEREAS, Lions of Illinois have spearheaded efforts to protect our citizens against the ravages of blindness and deafness for many years; and

WHEREAS, presently, 24,000 Illinois citizens are blind and 106,000 Illinois residents are deaf or hearing impaired; and

WHEREAS, Lions have expended millions of dollars in recent years for Diabetic Eye Centers, low vision clinics and hearing screenings, camping

programs, hearing aid and eyeglass collections, and hundreds of other local programs; and

WHEREAS, on Friday, October 13, 2000, Lions are observing Candy Day, their primary fund-raising event of the year;

THEREFORE, I, George H. Ryan, Governor of the State of Illinois, proclaim October 13, 2000, as **LIONS CANDY DAY** in Illinois.

Issued by the Governor September 19, 2000.

Filed by the Secretary of State September 26, 2000.

#### 2000-474

##### LONG TERM CARE OMBUDSMAN DAY

WHEREAS, Long Term Care Ombudsmen work daily to uphold their commitment to protect and promote the individual rights and quality of life for 125,000 Illinois citizens residing in nursing homes and other long term care facilities; and

WHEREAS, 480 volunteers and staff are involved in the Illinois Department on Aging's Long Term Care Ombudsman Program; and

WHEREAS, Ombudsmen regularly visit almost 1,300 nursing homes and other long term care facilities, offering a helping hand to Illinois' more vulnerable citizenry; and

WHEREAS, ombudsmen routinely provide assistance with specific resident and family concerns and problems; and

WHEREAS, ombudsmen educate communities about many issues facing residents; and

WHEREAS, we wish to honor the commitment and valuable service of the Long Term Care Ombudsman across Illinois;

THEREFORE, I, George H. Ryan, Governor of the State of Illinois, proclaim October 4, 2000, as **LONG TERM CARE OMBUDSMAN DAY** in Illinois.

Issued by the Governor September 19, 2000.

Filed by the Secretary of State September 26, 2000.

#### 2000-475

##### PHYSICAL THERAPY MONTH

WHEREAS, the practice of physical therapy involves a variety of aspects, from injury prevention to general health and fitness to rehabilitation following injury, disease or surgery; and

WHEREAS, physical therapy helps improve the quality of life and physical well-being of people of all ages, including cardiac patients, children, athletes, and the elderly; and

WHEREAS, the Illinois Physical Therapy Association represents more than 3,000 physical therapists, physical therapy assistants, and physical therapy students in the State and promotes the importance of physical therapy education and research; and

WHEREAS, through physical therapy practice, education, and research, physical therapists are able to prevent disease, promote health, reduce pain and enhance the quality of life; and

WHEREAS, it is appropriate that we recognize those individuals who dedicate their time and talent to caring for the physical health of the people of our State and the nation, and extend our appreciation to them for making Illinois a healthier place to live, work, and raise a family;

THEREFORE, I, George H. Ryan, Governor of the State of Illinois, proclaim October 2000, as **PHYSICAL THERAPY MONTH** in Illinois.

Issued by the Governor September 19, 2000.

Filed by the Secretary of State September 26, 2000.

#### 2000-476

##### ADULT IMMUNIZATION AWARENESS WEEK

WHEREAS, each year in the United States more than 30,000 adults die needlessly from vaccine-preventable diseases and their complications; and

WHEREAS, influenza and pneumococcal pneumonia together are the fifth leading cause of death among American adults, especially those who are 65 years of age and older; and

WHEREAS, only about 70 percent of Illinoisans 65 years of age and older are vaccinated annually against influenza and only about 48 percent have been vaccinated against pneumococcal pneumonia; and

WHEREAS, fewer than half of Americans over 50 years of age are protected against tetanus and diphtheria; and

WHEREAS, too few adults are immunized against these diseases, as well as other highly infectious diseases, including hepatitis B, measles, mumps, and rubella; and

WHEREAS, many adults could be spared hospitalization or death this year by simply immunized with vaccines that have been proven to be safe, effective and covered by Medicare; and

WHEREAS, vaccines are among the safest medicines available; and

WHEREAS, the "Century Healthy for Life" Illinois Adult Immunization Coalition encourages adults and health care providers to become knowledgeable about the importance of immunization against influenza and pneumococcal pneumonia; and

WHEREAS, all citizens should obtain needed immunizations and keep a record of their personal immunization status;

THEREFORE, I, George H. Ryan, Governor of the State of Illinois, proclaim October 8-14, 2000, as **ADULT IMMUNIZATION AWARENESS WEEK** in Illinois.

Issued by the Governor September 20, 2000.

Filed by the Secretary of State September 26, 2000.

#### 2000-477

##### ASSUMPTION GREEK ORTHODOX CHURCH OF CHICAGO DAY

WHEREAS, in 1925, a small wooden church became the heart of a community filled with visions of a future for themselves and their families in a new country; and

WHEREAS, The Assumption Greek Orthodox Church has a long history in the ChicagoLand area, celebrating its first Divine Liturgy on Sunday, August 14, 1925; and

WHEREAS, during the 1950s, the parish was the largest Greek Orthodox community in the United States and supported an elementary school with over 400 students; and

WHEREAS, the community has enjoyed many wonderful highlights of progression throughout the past 75 years, and the faith, love, fellowship, and dedication of the members continue to be the heart and soul of their beloved Panagia; and

WHEREAS, Reverend Father George G. Massouras and Reverend Father "A. Alikakos invite church members and the community to celebrate 75 years of faith, love, fellowship, and dedication to the Greek Orthodox Faithful as The Assumption Greek Orthodox Church celebrates its 75th anniversary;

THEREFORE, I, George H. Ryan, Governor of the State of Illinois, proclaim October 8, 2000, as *ASSUMPTION GREEK ORTHODOX CHURCH OF CHICAGO DAY* in Illinois.

Issued by the Governor September 20, 2000.

Filed by the Secretary of State September 26, 2000.

## 2000-478

## BLACKBURN COLLEGE MONTH

WHEREAS, Blackburn College was founded in 1837 in Carlinville, Illinois, and is one of the oldest institutions of higher learning in the State; and

WHEREAS, since its founding, Blackburn College has faithfully and consistently provided access and encouragement to citizens of Illinois who might otherwise not have had the benefit of a quality college education; and

WHEREAS, Blackburn College is dedicated to service for the betterment of life and the improvement of society; and

WHEREAS, Blackburn College's celebrated Work Program promotes the individual adaptability needed to live in our rapidly changing world; and

WHEREAS, Blackburn College embarks today upon an ambitious campaign to fund needed capital improvements and enhance its operational activities;

THEREFORE, I, George H. Ryan, Governor of the State of Illinois, proclaim October 2000 as *BLACKBURN COLLEGE MONTH* in Illinois.

Issued by the Governor September 20, 2000.

Filed by the Secretary of State September 26, 2000.

## 2000-479

## GENEVA SCOTT OUTREACH SERVICES DAY

WHEREAS, Geneva Scott was born in Durant, Mississippi, one of seven children, and was educated in Franklin, Louisiana, and Waterloo, Iowa; and

WHEREAS, since 1982 she has served as President of the Geneva Scott Outreach Services (GSOS), a not-for-profit organization, involved in many programs which benefit the less fortunate in the City of Chicago; and

WHEREAS, GSOS has made many contributions to communities throughout the city, such as clothing and food donations, fund raising for educational scholarships, free health care seminars, and free legal service; and

WHEREAS, one of the greatest accomplishments of GSOS has been the successful fund raising efforts to help 11 Chicago area homeowners save their homes from foreclosure; and

WHEREAS, Geneva Scott has been honored with many awards including the Women of Excellence Award, the Humanitarian Award, and the Distinguished Service Award; and

WHEREAS, GSOS is holding the fourth annual Founder's Day Celebration on October 6, 2000, with the theme "If I Can Help Somebody";

THEREFORE, I, George H. Ryan, Governor of the State of Illinois, proclaim October 6, 2000, as *GENEVA SCOTT OUTREACH SERVICES DAY* in Illinois.

Issued by the Governor September 20, 2000.

Filed by the Secretary of State September 26, 2000.

## 2000-480

## ILLINOIS WINE FESTIVAL DAY

WHEREAS, the first annual Illinois Wine Festival at Rend Lake will be held on Saturday, September 30, and Sunday, October 1, 2000, at the Southern Illinois Artisans Shop and Visitors Center; and

WHEREAS, the first-of-its-kind festival will feature tasting of Illinois wine, presentations by Illinois artists, and entertainment by local musicians; and

WHEREAS, the wineries of the Illinois Grape Growers and Vintners Association will have an educational tent which will be the site of presentations by wine experts on wine appreciation, wine tasting, and culinary combinations with Illinois wines; and

WHEREAS, the Illinois Wine Festival at the Southern Illinois Artisans Shop and Visitors Center is hosted by the wineries of the Rend Lake Wine Trail, the Rend Lake Conservancy District and the Southern Illinois Artisans Shop and Visitors Center;

THEREFORE, I, George H. Ryan, Governor of the State of Illinois, proclaim October 1, 2000, *ILLINOIS WINE FESTIVAL DAY* in Illinois.

Issued by the Governor September 20, 2000.

Filed by the Secretary of State September 26, 2000.

## 2000-481

## RESIDENTS' RIGHTS WEEK

WHEREAS, residents of nursing facilities are one of our greatest resources; and

WHEREAS, these citizens have lived long productive lives as our mothers, fathers, grandparents, siblings, and other loved ones; and

WHEREAS, living arrangements do not alter one's need to direct his or her own care and daily life; and

WHEREAS, residents and their families are the source of this individual information; and

WHEREAS, the Federal Nursing Home Reform Act and the State Nursing Home Care Act guarantee residents their rights in order to promote and maintain their dignity and autonomy; and

WHEREAS, we encourage all Illinois citizens to join us to honor the lives and contributions of these Illinois citizens in these important observances;

THEREFORE, I, George H. Ryan, Governor of the State of Illinois, proclaim October 1-7, 2000, as *RESIDENTS' RIGHTS WEEK* in Illinois.

Issued by the Governor September 20, 2000.

Filed by the Secretary of State September 26, 2000.

## 2000-482

## Y-ME BREAST CANCER DAY

WHEREAS, founded in 1978, Y-ME National Breast Cancer Organization is the largest independent organization in the country serving women with breast cancer, their families, and friends; and

WHEREAS, Y-ME promotes methods and the importance of early detection for improving the survival rate of women with breast cancer; and

WHEREAS, Y-ME volunteers lead 30 "Open Door" education and support



meetings each month throughout Illinois; and  
WHEREAS, Y-ME is committed to addressing the needs not currently met by traditional health care providers; and

WHEREAS, the Y-ME National Breast Cancer Organization will hold its 20th Annual Luncheon/Fashion Show on October 21, 2000;

THEREFORE, I, George H. Ryan, Governor of the State of Illinois, proclaim October 21, 2000, as **Y-ME BREAST CANCER DAY** in Illinois.

Issued by the Governor September 20, 2000.  
Filed by the Secretary of State September 26, 2000.

#### 2000-457 (REVISED)

##### ANDREW "FLIP" FILIPOWSKI DAY

WHEREAS, Andrew "Flip" Filipowski is a native of Chicago and is one of the Illinois' most successful high-tech entrepreneurs; and

WHEREAS, Flip is recognized the world over for his vision and entrepreneurial spirit and recognized here at home for his commitment to the growth of our technology community; and

WHEREAS, in 1999, he founded divine Interventures, an Internet operating company that partners with entrepreneurs and brick-and-mortar businesses to build market leaders for the new economy; and

WHEREAS, Flip founded PLATINUM technology, Inc., which he established in record time as one of the world's largest software companies; and

WHEREAS, Flip was named as the 1998 recipient of the Anti-Defamation League's Torch of Liberty Award for his exceptional commitment to community, equality and justice, and the fight against bigotry and discrimination; and

WHEREAS, Flip works closely with the State of Illinois to build the City of Chicago's, and the State of Illinois' internet economy, serving on Governor Ryan's Illinois VentureTECH Advisory Committee; and

WHEREAS, Flip has been a leader in the America-Israel Chamber of Commerce in their efforts to develop mutually beneficial strategic and profitable bilateral commercial relationships between Illinois and Israeli corporations; and

WHEREAS, Andrew "Flip" Filipowski is being honored by the America-Israel Chamber of Commerce, Chicago on September 28, 2000;

THEREFORE, I, George H. Ryan, Governor of the State of Illinois, proclaim September 28, 2000, as **ANDREW "FLIP" FILIPOWSKI DAY** in Illinois.

Issued by the Governor September 22, 2000.  
Filed by the Secretary of State October 2, 2000.

#### 2000-467 (REVISED)

##### INSURANCE AWARENESS MONTH

WHEREAS, insurance is a way to help ensure sufficient resources to survive the financial crisis that could be caused by fire, accident, lawsuit, health crisis, or loss of income, and provides protection against the uncertainties of the day-to-day living; and

WHEREAS, insurance is an important component of financial planning and is the safeguard to protect individuals, their families, homes, and other possessions, and businesses from financial disaster in the event of a catastrophe; and

WHEREAS, there are 1,025 property and casualty insurance companies, 660

life, accident, and health insurance companies, and more than 100,000 producers licensed in Illinois, making the insurance industry one of the largest employers in the State of Illinois; and

WHEREAS, insurance provides protection and peace of mind;

THEREFORE, I, George H. Ryan, Governor of the State of Illinois, proclaim October 2000 as **INSURANCE AWARENESS MONTH** in Illinois.

Issued by the Governor September 25, 2000.  
Filed by the Secretary of State October 2, 2000.

#### 2000-483

##### CHIROPRACTIC HEALTH CARE MONTH

WHEREAS, doctors of chiropractic throughout the United States are active in community programs targeted at improving the health of our citizens; and  
WHEREAS, chiropractors have long stressed that exercise, good posture, and balanced nutrition are essential to proper growth, development, and health maintenance; and

WHEREAS, the science of chiropractic and the physicians who practice it have contributed greatly to the better health of some two million of our State's citizens; and

WHEREAS, the Illinois Chiropractic Society and the Illinois Prairie State Chiropractic Association will hold fall conventions to further enhance the quality of chiropractic health care available to the public;

THEREFORE, I, George H. Ryan, Governor of the State of Illinois, proclaim October 2000 as **CHIROPRACTIC HEALTH CARE MONTH** in Illinois.

Issued by the Governor September 21, 2000.  
Filed by the Secretary of State October 2, 2000.

#### 2000-484

##### DISPUTE RESOLUTION DAY

WHEREAS, The Society of Professionals in Dispute Resolution Chicago-Area Chapter brings together the local dispute resolution community; and

WHEREAS, its mission is to increase public awareness and understanding of alternative dispute resolution and to provide potential users with practical information on Alternative Dispute Resolution; and

WHEREAS, other dispute resolution organizations focus on a particular practice area, The Society of Professionals in Dispute Resolution promotes and explores all areas of dispute resolution; and

WHEREAS, its membership represents both experienced professionals and newcomers working in wide variety of dispute resolution arenas; and

WHEREAS, there are programs held throughout the year which enable members to keep abreast of developments in their business and learn about legislation, ethics and research affecting the dispute resolution field; and

WHEREAS, the Society of Professionals in Dispute Resolution offers a Professional Development Program; and

WHEREAS, members who meet certain minimum qualifications have the opportunity to observe a mediator or arbitration session in a selected dispute area and to discuss the mediator's arbitrator's philosophy and strategies after the session;

THEREFORE, I, George H. Ryan, Governor of the State of Illinois, proclaim December 1, 2000, as **DISPUTE RESOLUTION DAY** in Illinois.



Issued by the Governor September 21, 2000.  
Filed by the Secretary of State October 2, 2000.

## 2000-485

**DOMESTIC VIOLENCE AWARENESS MONTH**

WHEREAS, domestic violence is a devastating problem affecting persons of all economic, racial, and social backgrounds with both immediate and long-lasting effects on victims and their children and on society as a whole; and

WHEREAS, the State of Illinois recognizes that in addition to imposing sanctions on abusers, we must also meet the needs of battered women and their children who often suffer grave financial, physical, and psychological losses; and

WHEREAS, the Illinois Department of Human Services provides nearly \$10 million to 152 domestic violence programs providing services such as shelter, information and referral, advocacy, crisis hotline, counseling, and transportation to more than 45,000 victims of domestic violence and their children in the State; and

WHEREAS, Illinois laws have been revised and expanded to increase protection for victims of domestic violence, including strengthening orders of protection and expanding police powers in abuse situations; and

WHEREAS, stalking and aggravated stalking are now criminal offenses that offer victims of domestic violence greater protection from perpetrators; and

WHEREAS, we need to continue our best efforts to eliminate domestic violence;

THEREFORE, I, George H. Ryan, Governor of the State of Illinois, proclaim

October 2000 as DOMESTIC VIOLENCE AWARENESS MONTH in Illinois.

Issued by the Governor September 21, 2000.

Filed by the Secretary of State October 2, 2000.

## 2000-486

**HISPANIC MENTAL HEALTH WEEK**

WHEREAS, more than 40 million Americans of all ages, races and ethnic groups suffer from mental health problems; and

WHEREAS, mental illness is often perceived as a social stigma in the Hispanic community, and it is of the utmost importance to increase public awareness and understanding of mental wellness; and

WHEREAS, the Latino Family Institute and the Latin International Network of Mental Health have forged partnerships with the Illinois Department of Human Services, the Chicago Department of Public Health and other agencies, organizations and institutions at an international level to provide mental, emotional disorder screenings, lectures, consumer information and symposiums;

THEREFORE, I, George H. Ryan, Governor of the State of Illinois, proclaim

October 4-10, 2000, as HISPANIC MENTAL HEALTH WEEK in Illinois.

Issued by the Governor September 21, 2000.

Filed by the Secretary of State October 2, 2000.

## 2000-487

**HISPANIC STATE EMPLOYEE DAY**

WHEREAS, by the year 2010 the Hispanic population will be the largest minority group in the United States; and

WHEREAS, according to the Bureau of the Census, Illinois ranks among the top five states with sizable Hispanic populations; and

WHEREAS, State government is committed to providing services to the Hispanic population in the areas of education, housing, health, employment, and training opportunities; and

WHEREAS, the Illinois Association of Hispanic State Employees is sponsoring the 13th Annual Conference on Hispanic State Employment at The Palmer House Hilton in Chicago on November 6. The theme of this year's conference is "Hispanic Renaissance: Empowerment Through Education, Equality and Education";

THEREFORE, I, George H. Ryan, Governor of the State of Illinois, proclaim

November 6, 2000, as HISPANIC STATE EMPLOYEE DAY in Illinois.

Issued by the Governor September 21, 2000.

Filed by the Secretary of State October 2, 2000.

## 2000-488

**INTERGENERATION DAY**

WHEREAS, intergenerational programs provide ways to bring people together to address the needs of all ages through cooperation and pooled resources; and

WHEREAS, intergenerational programs provide opportunities for individuals, families and communities to once again enjoy and benefit from the richness of an age-integrated society; and

WHEREAS, the number of Americans age 65 and up will more than double by the year 2030; and

WHEREAS, the Intergeneration Foundation is committed to uniting generations through programs aimed at strengthening human relationships; and

WHEREAS, while Mother's Day, Father's Day, and Grandparent's Day offer times to connect with select individuals, Intergeneration Day expands these opportunities to reach out to more people, organizations, and communities;

THEREFORE, I, George H. Ryan, Governor of the State of Illinois, proclaim

October 1, 2000, as INTERGENERATION DAY in Illinois.

Issued by the Governor September 21, 2000.

Filed by the Secretary of State October 2, 2000.

## 2000-489

**PEDIATRIC CANCER AWARENESS MONTH**

WHEREAS, Pediatric Cancer is the number one cause of death by disease and has stricken over 60,000 of our children in just the last five years; and

WHEREAS, children who suffer from cancer have the same dreams, same wants, and same wishes as healthy children; and

WHEREAS, there are more children with cancer than any other major disease or condition; and

WHEREAS, funding is desperately needed for research and support services that can be provided to stricken children and families; and

WHEREAS, Bear Necessities Pediatric Cancer Foundation has already raised well over \$2.5 million for Pediatric Cancer research and the immediate needs of the affected children; and

WHEREAS, Bear Necessities Pediatric Cancer Foundation is dedicating its

time and energies to raising funds to encourage, supplement, and initiate research with an immediate agenda for results in the fight against pediatric cancer.

WHEREFORE, I, George H. Ryan, Governor of the State of Illinois, proclaim October 2000 as PEDIATRIC CANCER AWARENESS MONTH in Illinois.

Issued by the Governor September 21, 2000.  
Filed by the Secretary of State October 2, 2000.

## 2000-490

## PEOPLE'S REPUBLIC OF CHINA DAY

WHEREAS, Consulate General Wei Ruixing is celebrating the 51st anniversary of the founding of the People's Republic of China with a reception on September 28, 2000; and

WHEREAS, with over one-fourth of the world population, China is one of the important countries in the world, and since January 1, 1979, China and the U.S. have enjoyed friendly and diplomatic relations; and

WHEREAS, over the years, Illinois and China have enjoyed friendly relations, increasing trade and economic cooperation and cultural and educational exchanges; and

WHEREAS, Illinois has a sister state relationship with the Liaoning Province in northern China, and Chicago has a sister city relationship with the City of Shenyang, the capital of Liaoning; and

WHEREAS, last year, Illinois exports to Mainland China reached more than \$1 billion; and

WHEREAS, this year, Motorola, an Illinois-based telecommunication company, will increase its investment of \$1.9 billion in two new plants, making it the largest foreign investor in China; and

WHEREAS, Illinois has made many contributions to China to help enhance economic and trade ties between Illinois and China;

THEREFORE, I, George H. Ryan, Governor of the State of Illinois, proclaim September 28, 2000, as PEOPLE'S REPUBLIC OF CHINA DAY in Illinois.

Issued by the Governor September 21, 2000.  
Filed by the Secretary of State October 2, 2000.

## 2000-491

## COUNTRY MUSIC DAY

WHEREAS, the Illinois Country Music Association (ICMA) was founded to promote country, gospel, bluegrass, and western music, along with square and clog dancing in our State; and

WHEREAS, the ICMA believes in the entertainment of fans and the recognition of Illinois artists; and

WHEREAS, the ICMA is celebrating its 11th anniversary with a show and concert on October 17<sup>th</sup> during the show, the Illinois Country Music Entertainer of the Year, along with 31 other awards will be announced;

THEREFORE, I, George H. Ryan, Governor of the State of Illinois, proclaim October 15, 2000, as COUNTRY MUSIC DAY in Illinois.

Issued by the Governor September 22, 2000.  
Filed by the Secretary of State October 2, 2000.

## 2000-492

## CHILDHOOD HUNGER DAY

WHEREAS, the American Culinary Federation was founded in 1929 and is the oldest and largest organization of chefs and cooks in the United States; and

WHEREAS, the AFC's primary objectives are to promote the culinary profession and provide ongoing educational training and networking to its members; and

WHEREAS, membership in ACF not only enhances culinary knowledge but presents opportunities for competition, professional recognition and access to educational forums with other culinarians at local, regional, national, and international events; and

WHEREAS, one of the goals of the American Culinary Federation is to educate the public through awareness campaigns regarding all aspect of childhood nutrition relating to food-including hunger, poverty, malnutrition, and education; and

WHEREAS, other goals include providing grants to charities that specifically target childhood hunger and childhood nutrition; and

WHEREAS, every year in October, American Culinary Federation chefs and chapters have the opportunity to speak to the public about domestic childhood hunger during Childhood Hunger Day; and

WHEREAS, Childhood Hunger Day in Illinois will promote public understanding of this issue, and will let the public know that they can help address the nutrition and education needs of their children by becoming involved in local ACFPCF events;

THEREFORE, I, George Ryan, Governor of the State of Illinois, proclaim October 16, 2000, as CHILDHOOD HUNGER DAY in Illinois.

Issued by the Governor September 25, 2000.  
Filed by the Secretary of State October 2, 2000.

## 2000-493

## SENIOR ADVOCACY DAY

WHEREAS, senior centers are the umbrella for programs preventing isolation, which is the foremost cause of early nursing home residency; and

WHEREAS, senior centers offer programs which enhance the dignity and independence of older adults; and

WHEREAS, senior centers coordinate services which inform and educate the general public about such programs as Circuit Breaker that benefits older adults; and

WHEREAS, senior centers offer older adults an opportunity to enrich their lives through volunteer activities; and

WHEREAS, senior centers must be recognized and supported because they are the "first line of defense" for older adults as they access the programs and benefits developed by the State of Illinois; and

WHEREAS, the Association of Illinois Senior Centers has designated October 24, 2000, as Senior Advocacy Day;

THEREFORE, I, George H. Ryan, Governor of the State of Illinois, proclaim October 24, 2000, as SENIOR ADVOCACY DAY in Illinois.

Issued by the Governor September 25, 2000.  
Filed by the Secretary of State October 2, 2000.

## 2000-494

**WOLF AWARENESS WEEK**

WHEREAS, the wolf is an integral part of natural ecosystems; and  
 WHEREAS, the wolf was a common inhabitant of Illinois during pre-European settlement, but through bounties, over-harvest and loss of habitat it disappeared from Illinois by the early 1900s; and

WHEREAS, the United States Government has declared the gray wolf and the red wolf to be endangered species in the lower 48 states and has implemented programs to aid in the recovery of this once prevalent species in the United States; and

WHEREAS, a growing environmental awareness of the benefits of maintaining biological diversity has raised public interest in the wolf; and

WHEREAS, the survival of the wolf in America remains uncertain and depends upon continued public support and increased understanding of the essential role wolves play in nature; and

WHEREAS, education is crucial to promoting a better understanding of wolves;

THEREFORE, I, George H. Ryan, Governor of the State of Illinois, proclaim October 15-21, 2000, as WOLF AWARENESS WEEK in Illinois.

Issued by the Governor September 25, 2000.

Filed by the Secretary of State October 2, 2000.

**2000-495****WORLD FOOD DAY**

WHEREAS, every year since 1981 government officials at all levels have given special attention to an annual worldwide endeavor to alleviate hunger and insure food security for all; and

WHEREAS, the U.S. National Committee for the World Food Day and their 450 national sponsors are involved in planning World Food Day; and

WHEREAS, a World Food Day Teleconference will be held on October 16, 2000, with the theme being "Poverty and Hunger: The Tragic Link"; and

WHEREAS, the program will feature Professor Amartya Sen, winner of the Nobel Prize in Economics in 1998;

THEREFORE, I, George H. Ryan, Governor of the State of Illinois, proclaim October 16, 2000, as WORLD FOOD DAY in Illinois.

Issued by the Governor September 25, 2000.

Filed by the Secretary of State October 2, 2000.

**2000-496****ARMY ENGINEER BOAT AND SHORE REGIMENT DAY**

WHEREAS, the 594th Army Engineer Boat and Shore Regiment honorably served our country; and

WHEREAS, the Regiment participated in amphibian landings serving enemy-held beachheads and provided combat and construction engineering in the South Pacific in World War II; and

WHEREAS, the Regiment served with distinction in New Guinea, New Britain, and the Philippines and helped retake the strategic islands leading to Japan;

and  
 WHEREAS, the people of Illinois embrace the fundamental principle that nothing is more hallowed than the loyal actions of our military forces to

protect the freedom we hold most dear; and

WHEREAS, the Regiment is holding a reunion in Peoria, Illinois, beginning on September 28, 2000; and

WHEREAS, I am pleased and proud to congratulate the 594th Army Engineer and Boat Shore Regiment for their contributions to our country, and am inspired by their courage;

THEREFORE, I, George H. Ryan, Governor of the State of Illinois, proclaim September 28, 2000, as ARMY ENGINEER BOAT AND SHORE REGIMENT DAY in Illinois.

Issued by the Governor September 26, 2000.

Filed by the Secretary of State October 2, 2000.

**2000-497****ELK GROVE VILLAGE AND TERMINI IMERESE WEEK**

WHEREAS, Sister City International (SCI) is a non-profit citizen diplomacy network creating and strengthening partnerships between the United States and international communities in the effort to increase global cooperation at the municipal level; to promote cultural understanding and to stimulate economic development; and

WHEREAS, SCI leads the movement for local community development and volunteer action by motivating and empowering private citizens, municipal officers, and business leaders to conduct long-term programs of mutual benefit; and

WHEREAS, through SCI, Elk Grove Village, Illinois, will establish a Sister City relationship with Termini Imereze, Sicily, Italy; and

WHEREAS, the objective of this Sister City relationship is to promote commercial, cultural, tourism, and sporting relations so that both communities will be enriched by this exchange, both economically and professionally; and

WHEREAS, Mayor Luigi Purpi of Termini Imereze intends to get many different sectors involved in the formation of this Sister City, such as The Chamber of Commerce of Palermo, the ASI consortium, and cultural-educational-sporting institutions in order to ensure the efficient and proficient establishment of this Sister City relationship; and

WHEREAS, Elk Grove Village looks forward to this partnership and hopes that it will continue for many generations, fostering economic, educational and professional exchanges; and

WHEREAS, Elk Grove Village and Termini Imereze will celebrate the Sister City affiliation during October 7-15, 2000;

THEREFORE, I, George H. Ryan, Governor of the State of Illinois, proclaim October 7-15, 2000, as ELK GROVE VILLAGE AND TERMINI IMERESE WEEK in Illinois.

Issued by the Governor September 26, 2000.

Filed by the Secretary of State October 2, 2000.

**2000-498****PEOPLE'S REPUBLIC OF CHINA DAY**

WHEREAS, Consulate General Wei Ruixing is celebrating the 51st anniversary of the founding of the People's Republic of China with a reception on September 28, 2000; and

WHEREAS, with over one-fourth of the world population, China is one of the important countries in the world, and since January 1, 1979, China and the U.S. have enjoyed friendly and diplomatic relations; and

WHEREAS, over the years, Illinois and China have enjoyed friendly relations, increasing trade, and economic cooperation and cultural and educational exchanges; and

WHEREAS, Illinois has worked to develop a successful Trade Office in Hong Kong, China, and Chicago has a Sister City relationship with the City of Shenyang, the capital of Liaoning; and

WHEREAS, last year, Illinois exports to Mainland China reached more than \$1 billion; and

WHEREAS, this year, Motorola, an Illinois-based telecommunication company, will increase its investment of \$1.9 billion in two new plants, making it the largest foreign investor in China; and

WHEREAS, Illinois has made many contributions to China to help enhance economic and trade ties between Illinois and China; State of Illinois, proclaim

THEREFORE, I, George H. Ryan, Governor of the State of Illinois, proclaim September 28, 2000, as PEOPLE'S REPUBLIC OF CHINA DAY in Illinois.

Issued by the Governor September 26, 2000.

Filed by the Secretary of State October 2, 2000.

#### 2000-499

##### RETT SYNDROME AWARENESS MONTH

WHEREAS, 10 years ago, the Rett Syndrome Association of Illinois (RSAI) was created to serve as a support system for families with daughters diagnosed with the rare neurological disorder identified as Rett Syndrome (RS); and

WHEREAS, during the month of October the goal of the RSAI is to develop awareness and understanding of RS and further the advancement in research; and

WHEREAS, Rett Syndrome is a neurodevelopment disorder affecting one in every 10,000 females. Girls with RS appear to develop normally until six to 18 months of age. They then enter a period of regression, losing acquired speech, and hand skills, and develop seizures, repetitive hand ringing movements, irregular breathing and motor control problems. The girls can live to adulthood, but most never regain the ability to use their hands or speak; and

WHEREAS, the disorder is named after Dr. Andreas Rett, the Austrian physician who identified the syndrome in 1966; and

WHEREAS, on September 30, 1999, a research team at the Howard Hughes Medical Institute, Baylor College of Medicine, traced the cause of RS to a defective gene on the X chromosome. RS is the first human disease found to be caused by mutation of this kind of gene; and

WHEREAS, this is a tremendous discovery for all children diagnosed with Rett Syndrome. It will offer a prenatal test to detect RS in families with an affected daughter; it will also offer a basis for developing strategies to prevent the disabling affects of RS; but most of all, it will offer hope;

THEREFORE, I, George H. Ryan, Governor of the State of Illinois, proclaim October 2000 as RETT SYNDROME AWARENESS MONTH in Illinois.

Issued by the Governor September 26, 2000.

Filed by the Secretary of State October 2, 2000.

#### 2000-500

##### SAFE SCHOOLS WEEK

WHEREAS, schools make substantial contributions to the future of America and to the development of our nation's young people as knowledgeable,

responsible, and productive citizens; and

WHEREAS, excellence in education is dependent on safe, secure, and peaceful school settings; and

WHEREAS, the safety and well-being of many students, teachers, and school staff are unnecessarily jeopardized by crime and violence, such as substance abuse, gangs, bullying, poor discipline, vandalism, and absenteeism in our schools; and

WHEREAS, it is the responsibility of all citizens to enhance the learning experiences of young people by helping to ensure fair and effective discipline, promote good citizenship, and generally make school safe and secure; and

WHEREAS, all leaders—especially those in education, law enforcement, government, and business—should eagerly collaborate with each other and the National School Safety Center, the U.S. Department of Education, and the U.S. Department of Justice to focus public attention on school safety and identify, develop, and promote innovative answers to these critical issues; and

WHEREAS, numerous schools and school districts throughout the country, along with national programs are among those innovative answers; and

WHEREAS, the observance of America's Safe Schools Week will substantially promote efforts to provide all our nation's schools with positive and safe learning climates;

THEREFORE, I, George H. Ryan, Governor of the State of Illinois, proclaim October 15-21, 2000, as SAFE SCHOOLS WEEK in Illinois.

Issued by the Governor September 26, 2000.

Filed by the Secretary of State October 2, 2000.

#### 2000-501

##### SKIP-A-LONG DAY CARE CENTER COMMEMORATION DAY

WHEREAS, Skip-A-Long Day Care Center was founded by concerned citizens as a not-for-profit, community-based organization on August 24, 1970; and

WHEREAS, the agency has grown from caring for just 35 children a day and a budget of only \$110,000 to caring for more than 560 children a day and an annual budget of over \$3 million; and

WHEREAS, Skip-A-Long Day Care provides childcare services at four sites and 12 family network homes primarily to families who are working themselves up and off of government subsidization, and since 1970, has successfully demonstrated that quality, nurturing care enables individuals to secure and retain better jobs; and

WHEREAS, Skip-A-Long Day Care will be hosting a birthday celebration this fall to celebrate the past 30 years;

THEREFORE, I, George H. Ryan, Governor of the State of Illinois, proclaim October 15, 2000, as SKIP-A-LONG DAY CARE CENTER COMMEMORATION DAY in Illinois.

Issued by the Governor September 26, 2000.

Filed by the Secretary of State October 2, 2000.

#### 2000-502

##### GFWC ILLINOIS JUNIOR WOMEN'S CLUB WEEK

WHEREAS, the General Federation of Women's Clubs (GFWC) is the oldest and largest volunteer women's organization in the world, with 6,500 active clubs in many communities across the United States; and

WHEREAS, the Illinois Junior Organization is part of the GFWC, and has



served the communities of Illinois for over 53 years with more than 2,600 members in 100 clubs spread throughout the State of Illinois; and  
 WHEREAS, during 1999, the clubs reported 427,088 volunteer hours on 6,956 projects/programs, and donated over \$1.5 million; and

WHEREAS, the members of the Illinois Junior Organization are making a difference in our communities through their involvement in the Children's Research Foundation, to which they have donated over \$300,000 in the past 21 years; and

WHEREAS, GWPC is continuing their focus on the prevention of child abuse and working with "Life Goes On", a project with the Secretary of State's office, to improve organ donation awareness across the state and to educate communities of the serious need for organ donors and the importance of sharing their wishes with their families;

THEREFORE, I, George H. Ryan, Governor of the State of Illinois, proclaim October 8-14, 2000, as GWPC ILLINOIS JUNIOR WOMEN'S CLUB WEEK in Illinois.

Issued by the Governor September 27, 2000.

Filed by the Secretary of State October 2, 2000.

#### 2000-503

##### METRIC WEEK

WHEREAS, the Metric Conversion Act of 1975 established a national policy of coordinating and planning increased voluntary usage of the entire metric system in the United States; and

WHEREAS, the United States Metric Association is a nonprofit organization dedicated to helping the American people, industry, and government adopt the international metric system as their primary means of measurement; and

WHEREAS, the United States has taken many important steps toward metrication, including requiring metric labeling on all consumer packaging; and  
 WHEREAS, the Goals 2000 bill, which has passed Congress and been signed into law, stipulates for the first time that SI metric should be taught in all science and math classes in the United States;

THEREFORE, I, George H. Ryan, Governor of the State of Illinois, proclaim October 8-14, 2000, as METRIC WEEK in Illinois and urge citizens to use the metric system whenever possible.

Issued by the Governor September 27, 2000.

Filed by the Secretary of State October 2, 2000.

#### 2000-504

##### REVEREND JOHNNY SCOTT DAY

WHEREAS, Reverend Johnny Scott currently serves as an Associate Minister at the Mt. Sinai Baptist Church and Pastor of the Antioch Baptist Church in East St. Louis, Illinois; and

WHEREAS, Reverend Johnny Scott is the Chaplain of the St. Clair County Sheriff Department and the East St. Louis Police Department; and  
 WHEREAS, Reverend Johnny Scott has served his community and the State of Illinois as a member of the Board of Directors of St. Mary's Hospital, was appointed by the Governor of Illinois to Illinois' Small Business 100, is President of the East St. Louis Branch of the NAACP, and is the Commissioner of the Governor's Task Force on Hate Crimes in Illinois; and

WHEREAS, the NAACP is built on the individual and collective courage of

thousands of people from all races, nationalities, and religious denominations by the premise that all men and women are created equal; and

WHEREAS, the East St. Louis Branch of the NAACP will hold its annual dinner on October 8, 2000, to honor those who have furthered the cause of civil rights and equality; and

WHEREAS, Reverend Johnny Scott is being named as an Outstanding Civil Rights Leader by the East St. Louis Branch of the NAACP;

THEREFORE, I, George H. Ryan, Governor of the State of Illinois, proclaim October 8, 2000, as REVEREND JOHNNY SCOTT DAY in Illinois.

Issued by the Governor September 27, 2000.

Filed by the Secretary of State October 2, 2000.

#### 2000-505

##### TENNIS AGAINST CANCER DAY

WHEREAS, the United States Professional Tennis Association (USPTA) is the oldest and largest association of professional tennis teachers in the world; and  
 WHEREAS, as tennis educators, members of USPTA believe the mental and physical well-being of fellow citizens is important; and

WHEREAS, USPTA has created Lessons for Life, a program for tennis-teaching professionals to host lessons, clinics, or large events and donate the funds to the American Cancer Society; and

WHEREAS, USPTA will celebrate its second annual Lessons for Life program on October 21, 2000, enlisting the efforts of its more than 10,000 domestic members, and holding events at public recreational facilities and clubs throughout the country; and

WHEREAS, Lessons for Life raised \$55,625 in 1999, and the goal for 2000 is to double that amount to \$100,000;

THEREFORE, I, George H. Ryan, Governor of the State of Illinois, proclaim October 21, 2000, as TENNIS AGAINST CANCER DAY in Illinois.

Issued by the Governor September 27, 2000.

Filed by the Secretary of State October 2, 2000.



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00-417 Southern Gospel Music Month  
00-418 Stuart Hawker Day  
00-419 Dystopia Awareness Week  
00-420 Islamic Society of North America Days  
00-421 Solidarity Day  
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99-509 Alliance Polish Clubs Day  
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Team Day  
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Team Day  
99-516 BBCHS Alumni Days  
99-517 Geography Awareness Week and GIS Day

99-518 Lowery Coleman Day  
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99-521 Coles County Soil and Water Conservation District  
Day  
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99-523 Family Federation for World Peace and Unification  
Day  
99-524 Special Session of the 91st General Assembly  
Called  
99-525 Ethnic Museum Day in Illinois  
99-526 Hepatitis C Awareness Month  
99-527 AIDS Awareness Day  
99-528 Reverend Louis Rawls Day  
99-529 Employment Service Month  
99-530 King Bhumbol Adulyadej Day  
99-531 Pearl Harbor Remembrance Day  
99-532 Internation Housewares Week  
99-533 Opticians Month  
99-534 John Wood Community College 25th Anniversary Day  
99-535 Lake County Forest Preserves Day  
99-536 Comprehensive Health Insurance Day  
99-537 Exceptional Children's Week  
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99-540 SalonSense Day  
99-541 Phonathon and Parole Officers' Week  
99-542 The Millennial Celebration  
99-543 2nd Special Session of the 91st General Assembly  
Called  
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Called  
99-545 Wally Furrow Day  
99-546 Decade of the Bone and Joint  
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Week  
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99-549 Welding Music  
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99-551 Illinois High School Theatre Festival Days  
99-552 Ken Smith Day  
99-553 Raymond R. Coffey Day



This Sections Affected Index lists, by Title, each Section of a Part on which rulemaking has occurred in this volume (calendar year) of the *Illinois Register*. The columns indicate the type of rulemaking activity and the action taken along with the page number on which the first page of the notice of rulemaking activity appeared. If a Section on which action is being taken in the current volume of the Register is proposed in a previous volume, the last two digits of the previous volume's year appear immediately after the page number separated by a slash, e.g. 11 Ill. Adm. Code 465.115 was proposed last year and redrafted this year. The action entry reads: (P-1365397; A-6520). The codes are listed below.

#### TYPE OF RULE MAKING

am = amend to existing Section  
n = New Section  
r = repeal of existing Section  
re = rescinded  
# = renumbered

#### ACTION CODE

P = Proposed Rule  
A = Adopted Rule  
PF = Prohibited Filing  
E = Emergency  
S = Suspension  
O = JCAR Objection  
PP = Peremptory  
F = Failure to Renew Objections  
M = Modification  
W = Withdrawal  
RC = Recommendations  
RS = Response  
EC = Extension of Changes  
EC = Expedited Correction  
RQ = Request for Correction  
C = Correction  
PE = Publication Error  
R = Retial  
PC = Public Comment

#### 2000

**TITLE 2**  
560.100 am (P-5235-09; A-6708)  
560.120 am (P-5235-09; A-6708)  
568.120 n (P-5235-09; A-6708)  
568.120 n (P-6651)  
568.130 n (P-6651)  
568.135 n (P-6651)

#### TITLE 2 (cont'd)

1125 Ap.B am (A-46) (A-11662)	1826.501 r (A-273)
1125 Ap.C am (A-46)	1826.502 r (A-273)
1126 Ap.A am (A-2704)	1826.503 r (A-273)
1126.410 am (P-2573)	1826 Ap.B r (A-273)
1175.50 am (P-2573)	1827.101 r (A-275)
1175.75 am (P-2573; A-12683)	1827.102 r (A-275)
1175.100 am (P-2573; A-12683)	1827.201 r (A-275)
1176.100 am (P-2551; A-13658)	1827.203 r (A-275)
1176.110 am (P-2551; A-13658)	1827.205 r (A-275)
1176.200 am (P-2551; A-13658)	1827.205 r (A-275)
1176.300 am (P-2551; A-13658)	1827.301 r (A-275)
1176.310 am (P-2551; A-13658)	1827.302 r (A-275)
1176.410 am (P-2551; A-13658)	1827.303 r (A-275)
1176.420 am (P-2551; A-13658)	1827.401 r (A-275)
1176.75.B n (P-2551; A-13658)	1827.402 r (A-275)
1176.75.B n (P-2551; A-13658)	1827.501 r (A-275)
1200.100 am (A-6943) (A-7866)	1827.502 r (A-275)
1200.130 am (A-6943)	1827.503 r (A-275)
1200.310 am (A-6943)	1827.504 r (A-275)
1610.100 n (P-3; A-13978)	1827.601 r (A-275)
1610.200 n (P-3; A-13978)	1827.602 r (A-275)
1610.100 n (P-3; A-13978)	1827.603 r (A-275)
1610.200 n (P-3; A-13978)	1827.604 r (A-275)
1610.230 n (P-3; A-13978)	1827.605 r (A-275)
1610.240 n (P-3; A-13978)	1827.606 r (A-275)
1610.250 n (P-3; A-13978)	1827.607 r (A-275)
1610.300 n (P-3; A-13978)	1827.608 r (A-275)
1610.400 n (P-3; A-13978)	1827.609 r (A-275)
1750.200 am (A-3650)	1827.610 r (A-275)
1750.210 am (A-3650)	1827.611 r (A-275)
1750.310 am (A-3650)	1827.612 r (A-275)
1750.320 am (A-3650)	1827.613 r (A-275)
1750.330 am (A-3650)	1827.614 r (A-275)
1750.340 am (A-3650)	1827.615 r (A-275)
1750.350 am (A-3650)	1827.616 r (A-275)
1750.370 am (A-3650)	1827.617 r (A-275)
1826.101 r (A-273)	1827.618 r (A-275)
1826.102 r (A-273)	1827.619 r (A-275)
1826.201 r (A-273)	1827.620 r (A-275)
1826.302 r (A-273)	1827.621 r (A-275)
1826.303 r (A-273)	1827.622 r (A-275)
1826.304 r (A-273)	1827.623 r (A-275)
1826.305 r (A-273)	1827.624 r (A-275)
1826.401 r (A-273)	1827.625 r (A-275)
1826.402 r (A-273)	1827.626 r (A-275)
1826.403 r (A-273)	1827.627 r (A-275)
1826.404 r (A-273)	1827.628 r (A-275)
1826.405 r (A-273)	1827.629 r (A-275)
1826.406 r (A-273)	1827.630 r (A-275)

**TITLE 2 (cont'd)**

(A-6571)

1925 Ap A am

2250 S f

2250.10 r

2250.20 r

2250.30 r

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2250.600 r

**TITLE 3**

(A-6571)

3200.100 n

3200.120 n

3200.130 n

3200.140 n

3200.150 n

3200.160 n

3200.170 n

3200.180 n

3200.190 n

3200.200 n

3200.210 n

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3200.230 n

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3200.250 n

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3200.320 n

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3200.360 n

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3200.440 n

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**TITLE 4 (cont'd)**

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854.20 am

854.30 am

854.40 am

854.50 am

854.60 am

854.70 am

854.80 am

854.90 am

855.00 am

855.10 am

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855.50 am

855.60 am

855.70 am

855.80 am

855.90 am

856.00 am

856.10 am

856.20 am

856.30 am

856.40 am

**TITLE 8**

80.5 n

80.6 n

80.7 n

80.8 n

80.9 n

81.0 n

81.1 n

81.2 n

81.3 n

81.4 n

81.5 n

81.6 n

81.7 n

81.8 n

81.9 n

82.0 n

82.1 n

82.2 n

82.3 n

82.4 n

82.5 n

82.6 n

82.7 n

82.8 n

82.9 n

83.0 n

83.1 n

83.2 n

83.3 n

83.4 n

83.5 n

83.6 n

83.7 n

83.8 n

83.9 n

84.0 n

84.1 n

84.2 n

84.3 n

84.4 n

84.5 n

84.6 n

84.7 n

84.8 n

84.9 n

85.0 n

85.1 n

85.2 n

85.3 n

85.4 n

85.5 n

85.6 n

85.7 n

85.8 n

85.9 n

86.0 n

86.1 n

86.2 n

86.3 n

86.4 n

86.5 n

86.6 n

86.7 n

**TITLE 11**

100.10 am

100.20 am

100.30 am

100.40 am

100.50 am

100.60 am

100.70 am

100.80 am

100.90 am

101.00 am

101.10 am

101.20 am

101.30 am

101.40 am

101.50 am

101.60 am

101.70 am

101.80 am

101.90 am

102.00 am

102.10 am

102.20 am

102.30 am

102.40 am

102.50 am

102.60 am

102.70 am

102.80 am

102.90 am

103.00 am

103.10 am

103.20 am

103.30 am

103.40 am

103.50 am

103.60 am

103.70 am

103.80 am

103.90 am

104.00 am

104.10 am

104.20 am

104.30 am

104.40 am

104.50 am

104.60 am

104.70 am

104.80 am

104.90 am

105.00 am

105.10 am

105.20 am

105.30 am

105.40 am

105.50 am

105.60 am

105.70 am

105.80 am

105.90 am

106.00 am

106.10 am

106.20 am

106.30 am

125.230 am

125.260 am

125.270 am

125.280 am

125.290 am

[illegible]

[illegible]







TITLE 35 (cont'd)			TITLE 35 (cont'd)		
102 161	r	(P-5504)	103 202	r	(P-5198)
102 162	r	(P-5504)	103 203	r	(P-5182)
102 163	r	(P-5504)	103 204	r	(P-5198)
102 180	r	(P-5504)	103 205	r	(P-5182)
102 181	r	(P-5504)	103 206	r	(P-5198)
102 182	r	(P-5504)	103 207	r	(P-5182)
102 183	r	(P-5504)	103 208	r	(P-5198)
102 200	n	(P-5504)	103 209	r	(P-5182)
102 201	r	(P-5531)	103 210	r	(P-5198)
102 202	r	(P-5504)	103 211	n	(P-5182)
102 203	n	(P-5531)	103 212	n	(P-5198)
102 204	n	(P-5531)	103 220	r	(P-5182)
102 206	n	(P-5531)	103 221	r	(P-5198)
102 208	n	(P-5531)	103 222	r	(P-5182)
102 210	n	(P-5531)	103 223	r	(P-5198)
102 212	n	(P-5531)	103 224	r	(P-5182)
102 218	r	(P-5504)	103 241	r	(P-5198)
102 221	r	(P-5504)	103 260	r	(P-5182)
102 222	r	(P-5504)	103 261	r	(P-5198)
102 241	r	(P-5504)	103 262	r	(P-5182)
102 242	r	(P-5504)	103 300	n	(P-5198)
102 243	r	(P-5504)	103 301	n	(P-5182)
102 261	r	(P-5504)	103 302	n	(P-5198)
102 262	r	(P-5504)	103 303	n	(P-5182)
102 280	r	(P-5504)	103 304	n	(P-5198)
102 281	r	(P-5504)	103 306	n	(P-5182)
102 282	r	(P-5504)	103 400	n	(P-5198)
102 283	r	(P-5504)	103 402	n	(P-5182)
102 284	r	(P-5504)	103 406	n	(P-5198)
102 285	r	(P-5504)	103 407	n	(P-5182)
102 300	r	(P-5504)	103 410	n	(P-5198)
102 301	n	(P-5531)	103 412	n	(P-5182)
102 302	n	(P-5531)	103 414	n	(P-5198)
102 303	n	(P-5531)	103 416	n	(P-5182)
102 306	n	(P-5531)	103 418	n	(P-5198)
102 320	r	(P-5504)	103 422	n	(P-5182)
102 340	r	(P-5504)	103 424	n	(P-5198)
102 341	r	(P-5504)	103 426	n	(P-5182)
102 342	r	(P-5504)	103 428	n	(P-5198)
102 343	r	(P-5504)	103 430	n	(P-5182)
102 344	r	(P-5504)	103 431	n	(P-5198)
102 345	r	(P-5504)	103 432	n	(P-5182)
102 346	r	(P-5504)	103 433	n	(P-5198)
102 347	r	(P-5504)	103 434	n	(P-5182)
102 348	r	(P-5504)	103 435	n	(P-5198)
102 360	r	(P-5504)	103 436	n	(P-5182)
102 361	r	(P-5504)	103 437	n	(P-5198)
102 362	r	(P-5504)	103 438	n	(P-5182)
102 363	r	(P-5504)	103 439	n	(P-5198)
102 400	n	(P-5531)	103 440	n	(P-5182)
102 402	n	(P-5531)	103 441	r	(P-5198)

TITLE 35 (cont'd)			TITLE 35 (cont'd)		
104 160	r	(P-5591)	104 221	r	(P-5591)
104 180	r	(P-5591)	104 224	n	(P-5563)
104 181	r	(P-5591)	104 226	n	(P-5563)
104 182	r	(P-5591)	104 228	n	(P-5563)
104 183	r	(P-5591)	104 230	n	(P-5563)
104 184	r	(P-5591)	104 232	n	(P-5563)
104 185	r	(P-5591)	104 234	n	(P-5563)
104 186	r	(P-5591)	104 236	n	(P-5563)
104 200	r	(P-5591)	104 238	n	(P-5563)
104 201	r	(P-5591)	104 240	n	(P-5563)
104 202	r	(P-5591)	104 242	n	(P-5563)
104 203	n	(P-5563)	104 244	n	(P-5563)
104 204	n	(P-5563)	104 246	n	(P-5563)
104 206	n	(P-5563)	104 248	n	(P-5563)
104 208	n	(P-5563)	104 250	n	(P-5563)
104 210	n	(P-5563)	104 300	n	(P-5563)
104 212	n	(P-5563)	104 302	n	(P-5563)
104 214	n	(P-5563)	104 304	n	(P-5563)
104 216	n	(P-5563)	104 306	n	(P-5563)
104 218	n	(P-5563)	104 308	n	(P-5563)
104 220	n	(P-5563)	104 310	n	(P-5563)
104 221	r	(P-5591)	104 400	n	(P-5563)
104 224	n	(P-5563)	104 402	n	(P-5563)
104 226	n	(P-5563)	104 404	n	(P-5563)
104 228	n	(P-5563)	104 406	n	(P-5563)
104 230	n	(P-5563)	104 408	n	(P-5563)
104 232	n	(P-5563)	104 410	n	(P-5563)
104 234	n	(P-5563)	104 412	n	(P-5563)
104 236	n	(P-5563)	104 414	n	(P-5563)
104 238	n	(P-5563)	104 416	n	(P-5563)
104 240	n	(P-5563)	104 418	n	(P-5563)
104 242	n	(P-5563)	104 420	n	(P-5563)
104 244	n	(P-5563)			
104 246	n	(P-5563)			
104 248	n	(P-5563)			
104 250	n	(P-5563)			
104 300	n	(P-5563)			
104 302	n	(P-5563)			
104 304	n	(P-5563)			
104 306	n	(P-5563)			
104 308	n	(P-5563)			
104 310	n	(P-5563)			
104 400	n	(P-5563)			
104 402	n	(P-5563)			
104 404	n	(P-5563)			
104 406	n	(P-5563)			
104 408	n	(P-5563)			
104 410	n	(P-5563)			
104 412	n	(P-5563)			
104 414	n	(P-5563)			
104 416	n	(P-5563)			
104 418	n	(P-5563)			
104 420	n	(P-5563)			

TITLE 35 (cont'd)		TITLE 35 (cont'd)	
106.101	r (P-5326)	106.719	n (P-5377)
106.102	r (P-5326)	106.740	n (P-5377)
106.103	n (P-5563)	106.801	r (P-5326)
104.424	n (P-5326)	106.802	r (P-5326)
104.426	n (P-5563)	106.803	r (P-5326)
104.428	n (P-5326)	106.804	r (P-5326)
106.105	r (P-5326)	106.805	r (P-5326)
106.106	r (P-5326)	106.806	r (P-5326)
106.107	r (P-5326)	106.807	r (P-5326)
106.200	n (P-5377)	106.808	r (P-5326)
106.201	r (P-5326)	106.809	r (P-5326)
106.202	r (P-5326)	106.901	r (P-5326)
106.203	n (P-5377)	106.903	r (P-5326)
106.204	r (P-5326)	106.904	r (P-5326)
106.205	r (P-5326)	106.905	r (P-5326)
106.206	n (P-5377)	106.906	r (P-5326)
106.208	n (P-5377)	106.907	r (P-5326)
106.210	n (P-5377)	106.911	r (P-5326)
106.300	n (P-5377)	106.912	r (P-5326)
106.301	r (P-5326)	106.913	r (P-5326)
106.302	r (P-5326)	106.914	r (P-5326)
106.303	r (P-5326)	106.915	r (P-5326)
106.304	r (P-5326)	106.921	r (P-5326)
106.305	r (P-5326)	106.922	r (P-5326)
106.306	r (P-5326)	106.923	r (P-5326)
106.400	n (P-5377)	106.924	r (P-5326)
106.402	r (P-5326)	106.925	r (P-5326)
106.403	r (P-5326)	106.930	r (P-5326)
106.404	n (P-5377)	106.931	r (P-5326)
106.405	r (P-5326)	106.932	r (P-5326)
106.406	r (P-5326)	106.934	r (P-5326)
106.407	r (P-5326)	106.940	r (P-5326)
106.408	r (P-5326)	106.942	r (P-5326)
106.410	r (P-5326)	106.944	r (P-5326)
106.411	r (P-5377)	106.945	r (P-5326)
106.412	r (P-5326)	106.946	r (P-5326)
106.413	r (P-5326)	106.948	r (P-5326)
106.414	r (P-5326)	106.950	r (P-5326)
106.415	r (P-5326)	106.952	r (P-5326)
106.416	r (P-5326)	106.954	r (P-5326)
106.417	r (P-5326)	106.955	r (P-5326)
106.418	n (P-5377)	106.958	r (P-5326)
106.419	r (P-5326)	106.960	r (P-5326)
106.420	r (P-5326)	106.962	r (P-5326)
106.421	r (P-5326)	106.964	r (P-5326)
106.422	r (P-5326)	106.966	r (P-5326)
106.423	r (P-5326)	106.968	r (P-5326)
106.424	r (P-5326)	106.970	r (P-5326)
106.425	r (P-5326)	106.972	r (P-5326)
106.426	r (P-5326)	106.974	r (P-5326)
106.427	r (P-5326)	106.976	r (P-5326)
106.428	r (P-5326)	106.978	r (P-5326)

TITLE 35 (cont'd)		TITLE 35 (cont'd)	
104.422	n (P-5563)	106.101	r (P-5326)
104.424	n (P-5563)	106.102	r (P-5326)
104.426	n (P-5563)	106.103	n (P-5377)
104.428	n (P-5563)	106.104	r (P-5326)
104.430	n (P-5563)	106.105	r (P-5326)
104.432	n (P-5563)	106.106	r (P-5326)
104.434	n (P-5563)	106.107	r (P-5326)
104.436	n (P-5563)	106.108	r (P-5326)
104.438	n (P-5563)	106.109	r (P-5326)
104.440	n (P-5563)	106.110	r (P-5326)
104.442	n (P-5563)	106.111	r (P-5326)
104.444	n (P-5563)	106.112	r (P-5326)
104.446	n (P-5563)	106.113	r (P-5326)
104.448	n (P-5563)	106.114	r (P-5326)
104.450	n (P-5563)	106.115	r (P-5326)
104.452	n (P-5563)	106.116	r (P-5326)
104.454	n (P-5563)	106.117	r (P-5326)
104.456	n (P-5563)	106.118	r (P-5326)
104.458	n (P-5563)	106.119	r (P-5326)
104.460	n (P-5563)	106.120	r (P-5326)
104.462	n (P-5563)	106.121	r (P-5326)
104.464	n (P-5563)	106.122	r (P-5326)
104.466	n (P-5563)	106.123	r (P-5326)
104.468	n (P-5563)	106.124	r (P-5326)
104.470	n (P-5563)	106.125	r (P-5326)
104.472	n (P-5563)	106.126	r (P-5326)
104.474	n (P-5563)	106.127	r (P-5326)
104.476	n (P-5563)	106.128	r (P-5326)
104.478	n (P-5563)	106.129	r (P-5326)
104.480	n (P-5563)	106.130	r (P-5326)
104.482	n (P-5563)	106.131	r (P-5326)
104.484	n (P-5563)	106.132	r (P-5326)
104.486	n (P-5563)	106.133	r (P-5326)
104.488	n (P-5563)	106.134	r (P-5326)
104.490	n (P-5563)	106.135	r (P-5326)
104.492	n (P-5563)	106.136	r (P-5326)
104.494	n (P-5563)	106.137	r (P-5326)
104.496	n (P-5563)	106.138	r (P-5326)
104.498	n (P-5563)	106.139	r (P-5326)
104.500	n (P-5563)	106.140	r (P-5326)
104.502	n (P-5563)	106.141	r (P-5326)
104.504	n (P-5563)	106.142	r (P-5326)
104.506	n (P-5563)	106.143	r (P-5326)
104.508	n (P-5563)	106.144	r (P-5326)
104.510	n (P-5563)	106.145	r (P-5326)
104.512	n (P-5563)	106.146	r (P-5326)
104.514	n (P-5563)	106.147	r (P-5326)
104.516	n (P-5563)	106.148	r (P-5326)
104.518	n (P-5563)	106.149	r (P-5326)
104.520	n (P-5563)	106.150	r (P-5326)
104.522	n (P-5563)	106.151	r (P-5326)
104.524	n (P-5563)	106.152	r (P-5326)
104.526	n (P-5563)	106.153	r (P-5326)
104.528	n (P-5563)	106.154	r (P-5326)
104.530	n (P-5563)	106.155	r (P-5326)
104.532	n (P-5563)	106.156	r (P-5326)
104.534	n (P-5563)	106.157	r (P-5326)
104.536	n (P-5563)	106.158	r (P-5326)
104.538	n (P-5563)	106.159	r (P-5326)
104.540	n (P-5563)	106.160	r (P-5326)









TITLE 38 (cont'd)	n	(P-6466-A-1815)	171.20.30	n	(P-221.58.998-A-277)	am	500.1120	n	(P-1284.599-A-1836)	650 Ap A	am	(P-1285.6)
	n	(P-6466-A-1815)	325.30	am	(P-1762.99-A-1900)	am	500.1130	n	(P-1284.599-A-1836)	650 Ap C	am	(P-1285.6)
	325.40	n	(P-6466-A-1815)	1,1040			500.1140	n	(P-1284.599-A-1836)	695.10	r	(P-12600.99-A-1995)
	325.50	n	(P-6466-A-1815)	500.10			500.1150	n	(P-1284.599-A-1836)	695.20	r	(P-12600.99-A-1995)
	325.60	n	(P-6466-A-1815)	500.20			500.1160	n	(P-1284.599-A-1836)	980.120	am	(P-140700.0-A-6663)
	325.70	n	(P-6466-A-1815)				500.1170	n	(P-1284.599-A-1836)	980.130	am	(P-140700.0-A-6663)
	325.80	n	(P-6466-A-1815)				500.1180	n	(P-1284.599-A-1836)	980.140	am	(P-140700.0-A-6663)
	325.90	am	(P-12003.99-A-225)	500.30			500.1190	n	(P-1284.599-A-1836)	980.180	am	(P-140700.0-A-6663)
	325.90	am	(P-12003.99-A-225)				500.1200	n	(P-1284.599-A-1836)	980.190	am	(P-140700.0-A-6663)
	325.90	am	(P-12003.99-A-225)	500.40			500.1210	n	(P-1284.599-A-1836)	980.210	am	(P-140700.0-A-6663)
TITLE 44	am	(P-1284.599-A-1836)	500.50	r	(P-1284.599-A-1836)	am	500.1220	n	(P-1284.599-A-1836)	980.300	am	(P-140700.0-A-6663)
	500.60	n	(P-1284.599-A-1836)	500.60	n	(P-1284.599-A-1836)	500.1230	n	(P-1284.599-A-1836)	980.320	am	(P-140700.0-A-6663)
	500.100	n	(P-1284.599-A-1836)	500.70	n	(P-1284.599-A-1836)	500.1240	n	(P-1284.599-A-1836)	980.400	am	(P-140700.0-A-6663)
	500.110	n	(P-1284.599-A-1836)	500.100	n	(P-1284.599-A-1836)	500.1250	n	(P-1284.599-A-1836)	980.460	am	(P-6627-A-1618)
	500.210	n	(P-1284.599-A-1836)	500.210	n	(P-1284.599-A-1836)	500.1260	n	(P-1284.599-A-1836)	1000.160	am	(P-6627-A-1618)
	500.220	n	(P-1284.599-A-1836)	500.220	n	(P-1284.599-A-1836)	500.1270	n	(P-1284.599-A-1836)	1000.200	am	(P-6627-A-1618)
	500.330	n	(P-1284.599-A-1836)	500.330	n	(P-1284.599-A-1836)	500.1280	n	(P-1284.599-A-1836)	1000.220	am	(P-6627-A-1618)
	500.340	n	(P-1284.599-A-1836)	500.340	n	(P-1284.599-A-1836)	500.1290	n	(P-1284.599-A-1836)	1125.10	r	(P-7696.99-A-4227)
	500.350	n	(P-1284.599-A-1836)	500.350	n	(P-1284.599-A-1836)	500.1300	n	(P-1284.599-A-1836)	1175.100	r	(P-5814-A-10218)
	500.360	n	(P-1284.599-A-1836)	500.360	n	(P-1284.599-A-1836)	500.1320	n	(P-1284.599-A-1836)	1200.10	r	(P-13359.99-A-10750)
TITLE 41	500.370	n	(P-1284.599-A-1836)	500.370	n	(P-1284.599-A-1836)	500.1330	n	(P-1284.599-A-1836)	1200.110	r	(P-13359.99-A-10750)
	500.380	n	(P-1284.599-A-1836)	500.380	n	(P-1284.599-A-1836)	500.1410	n	(P-1284.599-A-1836)	1200.210	r	(P-13359.99-A-10750)
	500.390	n	(P-1284.599-A-1836)	500.390	n	(P-1284.599-A-1836)	500.1500	n	(P-1284.599-A-1836)	1200.220	r	(P-13359.99-A-10750)
	500.400	n	(P-1284.599-A-1836)	500.400	n	(P-1284.599-A-1836)	500.1510	n	(P-1284.599-A-1836)	1200.230	r	(P-13359.99-A-10750)
	500.410	n	(P-1284.599-A-1836)	500.410	n	(P-1284.599-A-1836)	500.1520	n	(P-1284.599-A-1836)	1200.240	r	(P-13359.99-A-10750)
	500.420	n	(P-1284.599-A-1836)	500.420	n	(P-1284.599-A-1836)	500.1530	n	(P-1284.599-A-1836)	1200.250	r	(P-13359.99-A-10750)
	500.430	n	(P-1284.599-A-1836)	500.430	n	(P-1284.599-A-1836)	500.1540	n	(P-1284.599-A-1836)	1200.260	r	(P-13359.99-A-10750)
	500.440	n	(P-1284.599-A-1836)	500.440	n	(P-1284.599-A-1836)	500.1550	n	(P-1284.599-A-1836)	1200.270	r	(P-13359.99-A-10750)
	500.450	n	(P-1284.599-A-1836)	500.450	n	(P-1284.599-A-1836)	650.20	am	(P-1285.6)	1200.305	r	(P-13359.99-A-10750)
	500.460	n	(P-1284.599-A-1836)	500.460	n	(P-1284.599-A-1836)	650.30	am	(P-1285.6)	1200.310	r	(P-13359.99-A-10750)
TITLE 41	500.470	n	(P-1284.599-A-1836)	500.470	n	(P-1284.599-A-1836)	650.40	am	(P-1285.6)	1200.320	r	(P-13359.99-A-10750)
	500.480	n	(P-1284.599-A-1836)	500.480	n	(P-1284.599-A-1836)	650.50	am	(P-1285.6)	1200.330	r	(P-13359.99-A-10750)
	500.490	n	(P-1284.599-A-1836)	500.490	n	(P-1284.599-A-1836)	650.60	am	(P-1285.6)	1200.340	r	(P-13359.99-A-10750)
	500.500	n	(P-1284.599-A-1836)	500.500	n	(P-1284.599-A-1836)	650.70	am	(P-1285.6)	1200.350	r	(P-13359.99-A-10750)
	500.510	n	(P-1284.599-A-1836)	500.510	n	(P-1284.599-A-1836)	650.110	am	(P-1285.6)	1200.360	r	(P-13359.99-A-10750)
	500.520	n	(P-1284.599-A-1836)	500.520	n	(P-1284.599-A-1836)	650.130	am	(P-1285.6)	1200.370	r	(P-13359.99-A-10750)
	500.530	n	(P-1284.599-A-1836)	500.530	n	(P-1284.599-A-1836)	650.140	am	(P-1285.6)	1200.380	r	(P-13359.99-A-10750)
	500.540	n	(P-1284.599-A-1836)	500.540	n	(P-1284.599-A-1836)	650.150	am	(P-1285.6)	1200.390	r	(P-13359.99-A-10750)
	500.550	n	(P-1284.599-A-1836)	500.550	n	(P-1284.599-A-1836)	650.170	am	(P-1285.6)	1200.395	r	(P-13359.99-A-10750)
	500.560	n	(P-1284.599-A-1836)	500.560	n	(P-1284.599-A-1836)	650.190	am	(P-1285.6)	1200.410	r	(P-13359.99-A-10750)
TITLE 41	500.570	n	(P-1284.599-A-1836)	500.570	n	(P-1284.599-A-1836)	650.200	am	(P-1285.6)	1200.420	r	(P-13359.99-A-10750)
	500.580	n	(P-1284.599-A-1836)	500.580	n	(P-1284.599-A-1836)	650.240	am	(P-1285.6)	1200.440	r	(P-13359.99-A-10750)
	500.590	n	(P-1284.599-A-1836)	500.590	n	(P-1284.599-A-1836)	650.260	am	(P-1285.6)	1200.440	r	(P-13359.99-A-10750)
	500.600	n	(P-1284.599-A-1836)	500.600	n	(P-1284.599-A-1836)	650.280	am	(P-1285.6)	1200.450	r	(P-13359.99-A-10750)
	500.610	n	(P-1284.599-A-1836)	500.610	n	(P-1284.599-A-1836)	650.290	am	(P-1285.6)	1200.455	r	(P-13359.99-A-10750)
	500.620	n	(P-1284.599-A-1836)	500.620	n	(P-1284.599-A-1836)	650.300	am	(P-1285.6)	1200.460	r	(P-13359.99-A-10750)
	500.630	n	(P-1284.599-A-1836)	500.630	n	(P-1284.599-A-1836)	650.310	am	(P-1285.6)	1200.465	r	(P-13359.99-A-10750)
	500.640	n	(P-1284.599-A-1836)	500.640	n	(P-1284.599-A-1836)	650.330	am	(P-1285.6)	1200.470	r	(P-13359.99-A-10750)
	500.650	n	(P-1284.599-A-1836)	500.650	n	(P-1284.599-A-1836)	650.350	am	(P-1285.6)	1200.475	r	(P-13359.99-A-10750)
	500.660	n	(P-1284.599-A-1836)	500.660	n	(P-1284.599-A-1836)	650.360	am	(P-1285.6)	1200.480	r	(P-13359.99-A-10750)
TITLE 41	500.670	n	(P-1284.599-A-1836)	500.670	n	(P-1284.599-A-1836)	650.370	n	(P-1285.6)	1200.485	r	(P-13359.99-A-10750)
	500.680	n	(P-1284.599-A-1836)	500.680	n	(P-1284.599-A-1836)	650.380	n	(P-1285.6)	1200.490	r	(P-13359.99-A-10750)
	500.690	n	(P-1284.599-A-1836)	500.690	n	(P-1284.599-A-1836)	650.390	n	(P-1285.6)	1200.495	r	(P-13359.99-A-10750)
	500.700	n	(P-1284.599-A-1836)	500.700	n	(P-1284.599-A-1836)	650.400	n	(P-1285.6)	1200.500	r	(P-13359.99-A-10750)
	500.710	n	(P-1284.599-A-1836)	500.710	n	(P-1284.599-A-1836)	650.410	n	(P-1285.6)	1200.505	r	(P-13359.99-A-10750)
	500.720	n	(P-1284.599-A-1836)	500.720	n	(P-1284.599-A-1836)	650.420	n	(P-1285.6)	1200.510	r	(P-13359.99-A-10750)
	500.730	n	(P-1284.599-A-1836)	500.730	n	(P-1284.599-A-1836)	650.430	n	(P-1285.6)	1200.515	r	(P-13359.99-A-10750)
	500.740	n	(P-1284.599-A-1836)	500.740	n	(P-1284.599-A-1836)	650.440	n	(P-1285.6)	1200.520	r	(P-13359.99-A-10750)
	500.750	n	(P-1284.599-A-1836)	500.750	n	(P-1284.599-A-1836)	650.450	n	(P-1285.6)	1200.525	r	(P-13359.99-A-10750)
	500.760	n	(P-1284.599-A-1836)	500.760	n	(P-1284.599-A-1836)	650.460	n	(P-1285.6)	1200.530	r	(P-13359.99-A-10750)







[illegible]

TITLE 68 (cont'd)			1204.40	1204.50	1204.60	1204.70	1204.80	1204.90	1205.00	1205.10	1205.20	1205.30	1205.40	1205.50	1205.60	1205.70	1205.80	1205.90	1206.00	1206.10	1206.20	1206.30	1206.40	1206.50	1206.60	1206.70	1206.80	1206.90	1207.00	1207.10	1207.20	1207.30	1207.40	1207.50	1207.60	1207.70	1207.80	1207.90	1208.00	1208.10	1208.20	1208.30	1208.40	1208.50	1208.60	1208.70	1208.80	1208.90	1209.00	1209.10	1209.20	1209.30	1209.40	1209.50	1209.60	1209.70	1209.80	1209.90	1210.00	1210.10	1210.20	1210.30	1210.40	1210.50	1210.60	1210.70	1210.80	1210.90	1211.00	1211.10	1211.20	1211.30	1211.40	1211.50	1211.60	1211.70	1211.80	1211.90	1212.00	1212.10	1212.20	1212.30	1212.40	1212.50	1212.60	1212.70	1212.80	1212.90	1213.00	1213.10	1213.20	1213.30	1213.40	1213.50	1213.60	1213.70	1213.80	1213.90	1214.00	1214.10	1214.20	1214.30	1214.40	1214.50	1214.60	1214.70	1214.80	1214.90	1215.00	1215.10	1215.20	1215.30	1215.40	1215.50	1215.60	1215.70	1215.80	1215.90	1216.00	1216.10	1216.20	1216.30	1216.40	1216.50	1216.60	1216.70	1216.80	1216.90	1217.00	1217.10	1217.20	1217.30	1217.40	1217.50	1217.60	1217.70	1217.80	1217.90	1218.00	1218.10	1218.20	1218.30	1218.40	1218.50	1218.60	1218.70	1218.80	1218.90	1219.00	1219.10	1219.20	1219.30	1219.40	1219.50	1219.60	1219.70	1219.80	1219.90	1220.00	1220.10	1220.20	1220.30	1220.40	1220.50	1220.60	1220.70	1220.80	1220.90	1221.00	1221.10	1221.20	1221.30	1221.40	1221.50	1221.60	1221.70	1221.80	1221.90	1222.00	1222.10	1222.20	1222.30	1222.40	1222.50	1222.60	1222.70	1222.80	1222.90	1223.00	1223.10	1223.20	1223.30	1223.40	1223.50	1223.60	1223.70	1223.80	1223.90	1224.00	1224.10	1224.20	1224.30	1224.40	1224.50	1224.60	1224.70	1224.80	1224.90	1225.00	1225.10	1225.20	1225.30	1225.40	1225.50	1225.60	1225.70	1225.80	1225.90	1226.00	1226.10	1226.20	1226.30	1226.40	1226.50	1226.60	1226.70	1226.80	1226.90	1227.00	1227.10	1227.20	1227.30	1227.40	1227.50	1227.60	1227.70	1227.80	1227.90	1228.00	1228.10	1228.20	1228.30	1228.40	1228.50	1228.60	1228.70	1228.80	1228.90	1229.00	1229.10	1229.20	1229.30	1229.40	1229.50	1229.60	1229.70	1229.80	1229.90	1230.00	1230.10	1230.20	1230.30	1230.40	1230.50	1230.60	1230.70	1230.80	1230.90	1231.00	1231.10	1231.20	1231.30	1231.40	1231.50	1231.60	1231.70	1231.80	1231.90	1232.00	1232.10	1232.20	1232.30	1232.40	1232.50	1232.60	1232.70	1232.80	1232.90	1233.00	1233.10	1233.20	1233.30	1233.40	1233.50	1233.60	1233.70	1233.80	1233.90	1234.00	1234.10	1234.20	1234.30	1234.40	1234.50	1234.60	1234.70	1234.80	1234.90	1235.00	1235.10	1235.20	1235.30	1235.40	1235.50	1235.60	1235.70	1235.80	1235.90	1236.00	1236.10	1236.20	1236.30	1236.40	1236.50	1236.60	1236.70	1236.80	1236.90	1237.00	1237.10	1237.20	1237.30	1237.40	1237.50	1237.60	1237.70	1237.80	1237.90	1238.00	1238.10	1238.20	1238.30	1238.40	1238.50	1238.60	1238.70	1238.80	1238.90	1239.00	1239.10	1239.20	1239.30	1239.40	1239.50	1239.60	1239.70	1239.80	1239.90	1240.00	1240.10	1240.20	1240.30	1240.40	1240.50	1240.60	1240.70	1240.80	1240.90	1241.00	1241.10	1241.20	1241.30	1241.40	1241.50	1241.60	1241.70	1241.80	1241.90	1242.00	1242.10	1242.20	1242.30	1242.40	1242.50	1242.60	1242.70	1242.80	1242.90	1243.00	1243.10	1243.20	1243.30	1243.40	1243.50	1243.60	1243.70	1243.80	1243.90	1244.00	1244.10	1244.20	1244.30	1244.40	1244.50	1244.60	1244.70	1244.80	1244.90	1245.00	1245.10	1245.20	1245.30	1245.40	1245.50	1245.60	1245.70	1245.80	1245.90	1246.00	1246.10	1246.20	1246.30	1246.40	1246.50	1246.60	1246.70	1246.80	1246.90	1247.00	1247.10	1247.20	1247.30	1247.40	1247.50	1247.60	1247.70	1247.80	1247.90	1248.00	1248.10	1248.20	1248.30	1248.40	1248.50	1248.60	1248.70	1248.80	1248.90	1249.00	1249.10	1249.20	1249.30	1249.40	1249.50	1249.60	1249.70	1249.80	1249.90	1250.00	1250.10	1250.20	1250.30	1250.40	1250.50	1250.60	1250.70	1250.80	1250.90	1251.00	1251.10	1251.20	1251.30	1251.40	1251.50	1251.60	1251.70	1251.80	1251.90	1252.00	1252.10	1252.20	1252.30	1252.40	1252.50	1252.60	1252.70	1252.80	1252.90	1253.00	1253.10	1253.20	1253.30	1253.40	1253.50	1253.60	1253.70	1253.80	1253.90	1254.00	1254.10	1254.20	1254.30	1254.40	1254.50	1254.60	1254.70	1254.80	1254.90	1255.00	1255.10	1255.20	1255.30	1255.40	1255.50	1255.60	1255.70	1255.80	1255.90	1256.00	1256.10	1256.20	1256.30	1256.40	1256.50	1256.60	1256.70	1256.80	1256.90	1257.00	1257.10	1257.20	1257.30	1257.40	1257.50	1257.60	1257.70	1257.80	1257.90	1258.00	1258.10	1258.20	1258.30	1258.40	1258.50	1258.60	1258.70	1258.80	1258.90	1259.00	1259.10	1259.20	1259.30	1259.40	1259.50	1259.60	1259.70	1259.80	1259.90	1260.00	1260.10	1260.20	1260.30	1260.40	1260.50	1260.60	1260.70	1260.80	1260.90	1261.00	1261.10	1261.20	1261.30	1261.40	1261.50	1261.60	1261.70	1261.80	1261.90	1262.00	1262.10	1262.20	1262.30	1262.40	1262.50	1262.60	1262.70	1262.80	1262.90	1263.00	1263.10	1263.20	1263.30	1263.40	1263.50	1263.60	1263.70	1263.80	1263.90	1264.00	1264.10	1264.20	1264.30	1264.40	1264.50	1264.60	1264.70	1264.80	1264.90	1265.00	1265.10	1265.20	1265.30	1265.40	1265.50	1265.60	1265.70	1265.80	1265.90	1266.00	1266.10	1266.20	1266.30	1266.40	1266.50	1266.60	1266.70	1266.80	1266.90	1267.00	1267.10	1267.20	1267.30	1267.40	1267.50	1267.60	1267.70	1267.80	1267.90	1268.00	1268.10	1268.20	1268.30	1268.40	1268.50	1268.60	1268.70	1268.80	1268.90	1269.00	1269.10	1269.20	1269.30	1269.40	1269.50	1269.60	1269.70	1269.80	1269.90	1270.00	1270.10	1270.20	1270.30	1270.40	1270.50	1270.60	1270.70	1270.80	1270.90	1271.00	1271.10	1271.20	1271.30	1271.40	1271.50	1271.60	1271.70	1271.80	1271.90	1272.00	1272.10	1272.20	1272.30	1272.40	1272.50	1272.60	1272.70	1272.80	1272.90	1273.00	1273.10	1273.20	1273.30	1273.40	1273.50	1273.60	1273.70	1273.80	1273.90	1274.00	1274.10	1274.20	1274.30	1274.40	1274.50	1274.60	1274.70	1274.80	1274.90	1275.00	1275.10	1275.20	1275.30	1275.40	1275.50	1275.60	1275.70	1275.80	1275.90	1276.00	1276.10	1276.20	1276.30	1276.40	1276.50	1276.60	1276.70	1276.80	1276.90	1277.00	1277.10	1277.20	1277.30	1277.40	1277.50	1277.60	1277.70	1277.80	1277.90	1278.00	1278.10	1278.20	1278.30	1278.40	1278.50	1278.60	1278.70	1278.80	1278.90	1279.00	1279.10	1279.20	1279.30	1279.40	1279.50	1279.60	1279.70	1279.80	1279.90	1280.00	1280.10	1280.20	1280.30	1280.40	1280.50	1280.60	1280.70	1280.80	1280.90	1281.00	1281.10	1281.20	1281.30	1281.40	1281.50	1281.60	1281.70	1281.80	1281.90	1282.00	1282.10	1282.20	1282.30	1282.40	1282.50	1282.60	1282.70	1282.80	1282.90	1283.00	1283.10	1283.20	1283.30	1283.40	1283.50	1283.60	1283.70	1283.80	1283.90	1284.00	1284.10	1284.20	1284.30	1284.40	1284.50	1284.60	1284.70	1284.80	1284.90	1285.00	1285.10	1285.20	1285.30	1285.40	1285.50	1285.60	1285.70	1285.80	1285.90	1286.00	1286.10	1286.20	1286.30	1286.40	1286.50	1286.60	1286.70	1286.80	1286.90	1287.00	1287.10	1287.20	1287.30	1287.40	1287.50	1287.60	1287.70	1287.80	1287.90	1288.00	1288.10	1288.20	1288.30	1288.40	1288.50	1288.60	1288.70	1288.80	1288.90	1289.00	1289.10	1289.20	1289.30	1289.40	1289.50	1289.60	1289.70	1289.80	1289.90	1290.00	1290.10	1290.20	1290.30	1290.40	1290.50	1290.60	1290.70	1290.80	1290.90	1291.00	1291.10	1291.20	1291.30	1291.40	1291.50	1291.60	1291.70	1291.80	1291.90	1292.00	1292.10	1292.20	1292.30	1292.40	1292.50	1292.60	1292.70	1292.80	1292.90	1293.00	1293.10	1293.20	1293.30	1293.40	1293.50	1293.60	1293.70	1293.80	1293.90	1294.00	1294.10	1294.20	1294.30	1294.40	1294.50	1294.60	1294.70	1294.80	1294.90	1295.00	1295.10	1295.20	1295.30	1295.40	1295.50	1295.60	1295.70	1295.80	1295.90	1296.00	1296.10	1296.20	1296.30	1296.40	1296.50	1296.60	1296.70	1296.80	1296.90	1297.00	1297.10	1297.20	1297.30	1297.40	1297.50	1297.60	1297.70	1297.80	1297.90	1298.00	1298.10	1298.20	1298.30	1298.40	1298.50	1298.60	1298.70	1298.80	1298.90	1299.00	1299.10	1299.20	1299.30	1299.40	1299.50	1299.60	1299.70	1299.80	1299.90	1300.00	1300.10	1300.20	1300.30	1300.40	1300.50	1300.60	1300.70	1300.80	1300.90	1301.00	1301.10	1301.20	1301.30	1301.40	1301.50	1301.60	1301.70	1301.80	1301.90	1302.00	1302.10	1302.20	1302.30	1302.40	1302.50	1302.60	1302.70	1302.80	1302.90	1303.00	1303.10	1303.20	1303.30	1303.40	1303.50	1303.60	1303.70	1303.80	1303.90	1304.00	1304.10	1304.20	1304.30	1304.40	1304.50	1304.60	1304.70	1304.80	1304.90	1305.00	1305.10	1305.20	1305.30	1305.40	1305.50	1305.60	1305.70	1305.80	1305.90	1306.00	1306.10	1306.20	1306.30	1306.40	1306.50	1306.60	1306.70	1306.80	1306.90	1307.00	1307.10	1307.20	1307.30	130
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TITLE 68 (cont'd)		TITLE 68 (cont'd)		TITLE 68 (cont'd)		TITLE 68 (cont'd)					
1320.30	am	(P-133509.99-A-3656)	1400.30	am	(P-5870-A-111658)	1450.80	r	(P-390-A-8345)(E-785)	1450.250	n	(P-387-A-8263)(E-704)
1320.30	am	(P-133509.99-A-3656)	1420.40	am	(P-5870-A-111658)	1450.80	r	(P-390-A-8345)(E-785)	1450.250	n	(P-387-A-8263)(E-704)
1320.30	am	(P-133509.99-A-3656)	1420.70	am	(P-5874-A-14005)	1450.85	r	(P-387-A-8263)(E-704)	1450.255	n	(P-387-A-8263)(E-704)
1320.30	am	(P-133509.99-A-3656)	1420.80	am	(P-5874-A-14005)	1450.90	r	(P-390-A-8345)(E-785)	1450.260	n	(P-390-A-8345)(E-785)
1320.90	am	(P-133509.99-A-3656)	1440.10	am	(P-5874-A-14005)	1450.95	r	(P-387-A-8263)(E-704)	1450.265	n	(P-387-A-8263)(E-704)
1320.90	am	(P-133509.99-A-3656)	1440.10	n	(P-133499.99-A-3518)(A-13414/99)	1450.100	n	(P-390-A-8345)(E-785)	1450.270	n	(P-387-A-8263)(E-704)
1320.100	am	(P-133509.99-A-3656)	1440.120	n	(P-133499.99-A-3518)(A-13414/99)	1450.110	n	(P-387-A-8263)(E-704)	1450.275	r	(P-390-A-8345)(E-785)
1320.100	am	(P-133509.99-A-3656)	1440.130	n	(P-133499.99-A-3518)(A-13414/99)	1450.115	r	(P-387-A-8263)(E-704)	1450.280	r	(P-387-A-8263)(E-704)
1320.120	am	(P-133509.99-A-3656)	1440.140	n	(P-133499.99-A-3518)(A-13414/99)	1450.115	r	(P-390-A-8345)(E-785)	1450.285	r	(P-390-A-8345)(E-785)
1320.120	am	(P-133509.99-A-3656)	1440.150	n	(P-133499.99-A-3518)(A-13414/99)	1450.120	r	(P-387-A-8263)(E-704)	1450.290	r	(P-387-A-8263)(E-704)
1320.140	am	(P-133509.99-A-3656)	1440.160	n	(P-133499.99-A-3518)(A-13414/99)	1450.125	n	(P-390-A-8345)(E-785)	1450.295	n	(P-387-A-8263)(E-704)
1320.200	am	(P-133509.99-A-3656)	1440.170	n	(P-133499.99-A-3518)(A-13414/99)	1450.130	n	(P-387-A-8263)(E-704)	1450.300	n	(P-387-A-8263)(E-704)
1320.220	am	(P-133509.99-A-3656)	1440.180	n	(P-133499.99-A-3518)(A-13414/99)	1450.135	n	(P-387-A-8263)(E-704)	1450.305	n	(P-390-A-8345)(E-785)
1320.240	am	(P-133509.99-A-3656)	1440.190	n	(P-133499.99-A-3518)(A-13414/99)	1450.140	r	(P-387-A-8263)(E-704)	1450.310	n	(P-387-A-8263)(E-704)
1320.260	am	(P-133509.99-A-3656)	1440.200	n	(P-133499.99-A-3518)(A-13414/99)	1450.145	n	(P-390-A-8345)(E-785)	1450.315	r	(P-390-A-8345)(E-785)
1320.280	am	(P-133509.99-A-3656)	1440.210	n	(P-133499.99-A-3518)(A-13414/99)	1450.150	n	(P-387-A-8263)(E-704)	1450.320	n	(P-387-A-8263)(E-704)
1320.300	am	(P-133509.99-A-3656)	1440.220	n	(P-133499.99-A-3518)(A-13414/99)	1450.155	n	(P-387-A-8263)(E-704)	1450.325	n	(P-387-A-8263)(E-704)
1320.320	am	(P-133509.99-A-3656)	1440.230	n	(P-133499.99-A-3518)(A-13414/99)	1450.160	n	(P-387-A-8263)(E-704)	1450.330	n	(P-387-A-8263)(E-704)
1320.340	am	(P-133509.99-A-3656)	1440.240	n	(P-133499.99-A-3518)(A-13414/99)	1450.165	n	(P-390-A-8345)(E-785)	1450.335	r	(P-390-A-8345)(E-785)
1320.360	am	(P-133509.99-A-3656)	1440.250	n	(P-133499.99-A-3518)(A-13414/99)	1450.170	r	(P-387-A-8263)(E-704)	1450.340	n	(P-390-A-8345)(E-785)
1320.380	am	(P-133509.99-A-3656)	1440.260	n	(P-133499.99-A-3518)(A-13414/99)	1450.175	r	(P-387-A-8263)(E-704)	1450.345	r	(P-387-A-8263)(E-704)
1320.400	am	(P-133509.99-A-3656)	1440.270	n	(P-133499.99-A-3518)(A-13414/99)	1450.180	r	(P-390-A-8345)(E-785)	1450.350	n	(P-387-A-8263)(E-704)
1320.420	am	(P-133509.99-A-3656)	1440.280	n	(P-133499.99-A-3518)(A-13414/99)	1450.185	n	(P-387-A-8263)(E-704)	1450.355	n	(P-387-A-8263)(E-704)
1320.440	am	(P-133509.99-A-3656)	1440.290	n	(P-133499.99-A-3518)(A-13414/99)	1450.190	n	(P-390-A-8345)(E-785)	1450.360	n	(P-387-A-8263)(E-704)
1320.460	am	(P-133509.99-A-3656)	1440.300	n	(P-133499.99-A-3518)(A-13414/99)	1450.195	n	(P-387-A-8263)(E-704)	1450.365	n	(P-390-A-8345)(E-785)
1320.480	am	(P-133509.99-A-3656)	1440.310	n	(P-133499.99-A-3518)(A-13414/99)	1450.200	n	(P-387-A-8263)(E-704)	1450.370	n	(P-390-A-8345)(E-785)
1320.500	am	(P-133509.99-A-3656)	1440.320	n	(P-133499.99-A-3518)(A-13414/99)	1450.205	n	(P-390-A-8345)(E-785)	1450.375	n	(P-393-A-8842)(E-850)
1320.520	am	(P-133509.99-A-3656)	1440.330	n	(P-133499.99-A-3518)(A-13414/99)	1450.210	n	(P-387-A-8263)(E-704)	1451.20	n	(P-393-A-8842)(E-850)
1320.540	am	(P-133509.99-A-3656)	1440.340	n	(P-133499.99-A-3518)(A-13414/99)	1450.215	n	(P-390-A-8345)(E-785)	1451.40	n	(P-393-A-8842)(E-850)
1320.560	am	(P-133509.99-A-3656)	1440.350	n	(P-133499.99-A-3518)(A-13414/99)	1450.220	n	(P-387-A-8263)(E-704)	1451.60	n	(P-393-A-8842)(E-850)
1320.580	am	(P-133509.99-A-3656)	1440.360	n	(P-133499.99-A-3518)(A-13414/99)	1450.225	n	(P-390-A-8345)(E-785)	1451.80	n	(P-393-A-8842)(E-850)
1320.600	am	(P-133509.99-A-3656)	1440.370	n	(P-133499.99-A-3518)(A-13414/99)	1450.230	r	(O-3428,M-1425)	1451.95	n	(P-393-A-8842)(E-850)
1320.620	am	(P-133509.99-A-3656)	1440.380	n	(P-133499.99-A-3518)(A-13414/99)	1450.235	r	(P-387-A-8263)(E-704)	1451.100	n	(P-393-A-8842)(E-850)
1320.640	am	(P-133509.99-A-3656)	1440.390	n	(P-133499.99-A-3518)(A-13414/99)	1450.240	n	(P-387-A-8263)(E-704)	1451.20	n	(P-393-A-8842)(E-850)
1320.660	am	(P-133509.99-A-3656)	1440.400	n	(P-133499.99-A-3518)(A-13414/99)	1450.245	n	(P-390-A-8345)(E-785)	1451.300	n	(P-393-A-8842)(E-850)
1320.680	am	(P-133509.99-A-3656)	1440.410	n	(P-133499.99-A-3518)(A-13414/99)	1450.250	n	(P-387-A-8263)(E-704)	1451.40	n	(P-393-A-8842)(E-850)
1320.700	am	(P-133509.99-A-3656)	1440.420	n	(P-133499.99-A-3518)(A-13414/99)	1450.255	n	(P-390-A-8345)(E-785)	1451.50	n	(P-393-A-8842)(E-850)
1320.720	am	(P-133509.99-A-3656)	1440.430	n	(P-133499.99-A-3518)(A-13414/99)	1450.260	n	(P-387-A-8263)(E-704)	1451.60	n	(P-393-A-8842)(E-850)
1320.740	am	(P-133509.99-A-3656)	1440.440	n	(P-133499.99-A-3518)(A-13414/99)	1450.265	n	(P-390-A-8345)(E-785)	1451.70	n	(P-393-A-8842)(E-850)
1320.760	am	(P-133509.99-A-3656)	1440.450	n	(P-133499.99-A-3518)(A-13414/99)	1450.270	n	(P-387-A-8263)(E-704)	1451.80	n	(P-393-A-8842)(E-850)
1320.780	am	(P-133509.99-A-3656)	1440.460	n	(P-133499.99-A-3518)(A-13414/99)	1450.275	n	(P-390-A-8345)(E-785)	1451.90	n	(P-393-A-8842)(E-850)
1320.800	am	(P-133509.99-A-3656)	1440.470	n	(P-133499.99-A-3518)(A-13414/99)	1450.280	n	(P-387-A-8263)(E-704)	1451.95	n	(P-393-A-8842)(E-850)
1320.820	am	(P-133509.99-A-3656)	1440.480	n	(P-133499.99-A-3518)(A-13414/99)	1450.285	n	(P-390-A-8345)(E-785)	1451.100	n	(P-393-A-8842)(E-850)
1320.840	am	(P-133509.99-A-3656)	1440.490	n	(P-133499.99-A-3518)(A-13414/99)	1450.290	r	(P-387-A-8263)(E-704)	1451.20	n	(P-393-A-8842)(E-850)
1320.860	am	(P-133509.99-A-3656)	1440.500	n	(P-133499.99-A-3518)(A-13414/99)	1450.295	n	(P-390-A-8345)(E-785)	1451.30	n	(P-393-A-8842)(E-850)
1320.880	am	(P-133509.99-A-3656)	1440.510	n	(P-133499.99-A-3518)(A-13414/99)	1450.300	n	(P-387-A-8263)(E-704)	1451.40	n	(P-393-A-8842)(E-850)
1320.900	am	(P-133509.99-A-3656)	1440.520	n	(P-133499.99-A-3518)(A-13414/99)	1450.305	n	(P-390-A-8345)(E-785)	1451.50	n	(P-393-A-8842)(E-850)
1320.920	am	(P-133509.99-A-3656)	1440.530	n	(P-133499.99-A-3518)(A-13414/99)	1450.310	n	(P-387-A-8263)(E-704)	1451.60	n	(P-393-A-8842)(E-850)
1320.940	am	(P-133509.99-A-3656)	1440.540	n	(P-133499.99-A-3518)(A-13414/99)	1450.315	r	(P-390-A-8345)(E-785)	1451.70	n	(P-393-A-8842)(E-850)
1320.960	am	(P-133509.99-A-3656)	1440.550	n	(P-133499.99-A-3518)(A-13414/99)	1450.320	n	(P-387-A-8263)(E-704)	1451.80	n	(P-393-A-8842)(E-850)
1320.980	am	(P-133509.99-A-3656)	1440.560	n	(P-133499.99-A-3518)(A-13414/99)	1450.325	n	(P-390-A-8345)(E-785)	1451.90	n	(P-393-A-8842)(E-850)
1320.1000	am	(P-133509.99-A-3656)	1440.570	n	(P-133499.99-A-3518)(A-13414/99)	1450.330	n	(P-387-A-8263)(E-704)	1451.95	n	(P-393-A-8842)(E-850)
1320.1020	am	(P-133509.99-A-3656)	1440.580	n	(P-133499.99-A-3518)(A-13414/99)	1450.335	r	(P-390-A-8345)(E-785)	1451.100	n	(P-393-A-8842)(E-850)
1320.1040	am	(P-133509.99-A-3656)	1440.590	n	(P-133499.99-A-3518)(A-13414/99)	1450.340	n	(P-387-A-8263)(E-704)	1451.20	n	(P-393-A-8842)(E-850)
1320.1060	am	(P-133509.99-A-3656)	1440.600	n	(P-133499.99-A-3518)(A-13414/99)	1450.345	r	(P-390-A-8345)(E-785)	1451.30	n	(P-393-A-8842)(E-850)
1320.1080	am	(P-133509.99-A-3656)	1440.610	n	(P-133499.99-A-3518)(A-13414/99)	1450.350	n	(P-387-A-8263)(E-704)	1451.40	n	(P-393-A-8842)(E-850)
1320.1100	am	(P-133509.99-A-3656)	1440.620	n	(P-133499.99-A-3518)(A-13414/99)	1450.355	n	(P-390-A-8345)(E-785)	1451.50	n	(P-393-A-8842)(E-850)
1320.1120	am	(P-133509.99-A-3656)	1440.630	n	(P-133499.99-A-3518)(A-13414/99)	1450.360	n	(P-387-A-8263)(E-704)	1451.60	n	(P-393-A-8842)(E-850)
1320.1140	am	(P-133509.99-A-3656)	1440.640	n	(P-133499.99-A-3518)(A-13414/99)	1450.365	n	(P-390-A-8345)(E-785)	1451.70	n	(P-393-A-8842)(E-850)
1320.1160	am	(P-133509.99-A-3656)	1440.650	n	(P-133499.99-A-3518)(A-13414/99)	1450.370	n	(P-387-A-8263)(E-704)	1451.80	n	(P-393-A-8842)(E-850)
1320.1180	am	(P-133509.99-A-3656)	1440.660	n	(P-133499.99-A-3518)(A-13414/99)	1450.375	n	(P-390-A-8345)(E-785)	1451.90	n	(P-393-A-8842)(E-850)
1320.1200	am	(P-133509.99-A-3656)	1440.670	n	(P-133499.99-A-3518)(A-13414/99)	1450.380	n	(P-387-A-8263)(E-704)	1451.95	n	(P-393-A-8842)(E-850)
1320.1220	am	(P-133509.99-A-3656)	1440.680	n	(P-133499.99-A-3518)(A-13414/99)	1450.385	n	(P-390-A-8345)(E-785)	1451.100	n	(P-393-A-8842)(E-850)
1320.1240	am	(P-133509.99-A-3656)	1440.690	n	(P-133499.99-A-3518)(A-13414/99)	1450.390	n	(P-387-A-8263)(E-704)	1451.20	n	(P-393-A-8842)(E-850)
1320.1260	am	(P-133509.99-A-3656)	1440.700	n	(P-133499.99-A-3518)(A-13414/99)	1450.395	n	(P-390-A-8345)(E-785)	1451.30	n	(P-393-A-8842)(E-850)
1320.1280	am	(P-133509.99-A-3656)	1440.710	n	(P-133499.99-A-3518)(A-13414/99)	1450.400	n	(P-387-A-8263)(E-704)	1451.40	n	(P-393-A-8842)(E-850)
1320.1300	am	(P-133509.99-A-3656)	1440.720	n	(P-133499.99-A-3518)(A-13414/99)	1450.405	n	(P-390-A-8345)(E-785)	1451.50	n	(P-393-A-8842)(E-850)
1320.1320	am	(P-133509.99-A-3656)	1440.730	n	(P-133499.99-A-3518)(A-13414/99)	1450.410	n	(P-387-A-8263)(E-704)	1451.60	n	(P-393-A-8842)(E-850)
1320.1340	am	(P-133509.99-A-3656)	1440.740	n	(P-133499.99-A-3518)(A-13414/99)	1450.415	n	(P-390-A-8345)(E-785)	1451.70	n	(P-393-A-8842)(E-850)
1320.1360	am	(P-133509.99-A-3656)	1440.750	n	(P-133499.99-A-3518)(A-13414/99)	1450.420	n	(P-387-A-8263)(E-704)	1451.80	n	(P-393-A-8842)(E-850)
1320.1380	am	(P-133509.99-A-3656)	1440.760	n	(P-133499.99-A-3518)(A-13414/99)	1450.425					





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## TITLE 86 (cont'd)

1910.60	am	(P-12547099; A-1231)	14,101	n	(P-14513)
1910.63	am	(P-12547099; A-1231)	14,102	n	(P-14513)
1910.65	am	(P-12547099; A-1231)	14,103	n	(P-14513)
1910.69	am	(P-12547099; A-1231)	14,320	n	(P-14513)
1910.71	am	(P-12547099; A-1231)	14,330	n	(P-14513)
1910.73	am	(P-12547099; A-1231)	14,340	n	(P-14513)
1910.74	n	(P-12547099; A-1231)	14,350	n	(P-14513)
1910.75	am	(P-12547099; A-1231)	14,360	n	(P-14513)
1910.90	am	(P-12547099; A-1231)	14,370	n	(P-14513)
3000.115	am	(P-6754)	14,380	n	(P-14513)
3000.220	am	(P-7823; 99; A-1037(E-8191; 99))	50,230	am	(P-10778; 99; A-1058)
3000.232	n	(P-7823; 99; A-1037(E-8191; 99))	50,410	n	(P-2416)
3000.235	am	(P-7823; 99; A-1037(E-8191; 99))	50,420	n	(P-2416)
3000.237	am	(P-7823; 99; A-1037(E-8191; 99))	50,430	n	(P-2416)
3000.238	am	(P-7823; 99; A-1037(E-8191; 99))	50,440	n	(P-2416)
3000.500	am	(P-7823; 99; A-1037(E-8191; 99))	102,210	am	(P-6477; O-13413; R-14088; A-13987; O-14811)(E-6004)
3000.510	am	(P-7823; 99; A-1037(E-8191; 99))	104,100	am	(P-3474; A-10294)
3000.636	am	(P-6754)	104,102	am	(P-11410; 99; A-2418)
3000.930	am	(P-6754)	104,103	am	(P-11410; 99; A-2418)
3000.1000	am	(P-6754)	104,110	am	(P-11410; 99; A-2418)
3000.1101	am	(P-6754)	112,10	am	(P-12064; 99; A-2348)
3000.1107	am	(P-6754)	112,82	am	(P-9989; A-285)
3000.1108	am	(P-7823; 99; A-1037(E-8191; 99))	113,113	am	(P-12055; 99; A-2348)
3000.1109	am	(P-7823; 99; A-1037(E-8191; 99))	113,114	am	(P-12055; 99; A-2348)
3000.1110	am	(P-7823; 99; A-1037(E-8191; 99))	113,247	am	(P-2562; A-1622)

## TITLE 89

10225	n	(P-965; A-7856)	113,253	am	(P-949; A-13394)
10226	n	(P-965; A-7856)	113,255	am	(P-949; A-13394)
10230	n	(P-965; A-7856)	113,260	am	(P-949; A-13394)
10235	n	(P-965; A-7856)	114,1	am	(P-13979; 99; A-5688)
10250	n	(P-965; A-7856)	114,210	am	(P-12048; 99; A-2338)
10263	n	(P-965; A-7856)	116,500	am	(P-11460)
10268	n	(P-965; A-7856)	117,10	am	(P-9323)
10283	n	(P-965; A-7856)	117,11	am	(P-9323)
10410	n	(P-965; A-7856)	117,50	am	(P-9653; A-13422)(E-6723; O-7928)
14,1	n	(P-14513)	117,60	am	(P-255; A-7361)
14,2	n	(P-14513)	120,11	am	(P-255; A-7361)
14,3	n	(P-14513)	120,11	am	(P-255; A-7361)
14,4	n	(P-14513)	120,20	am	(P-10056)(E-0425)
14,5	n	(P-14513)	120,31	am	(P-25; A-7361)
14,6	n	(P-14513)	120,60	am	(P-25; A-7361)
14,7	n	(P-14513)	120,64	am	(P-25; A-7361)
14,8	n	(P-14513)	120,90	f	(P-12843)
14,9	n	(P-14513)	120,91	f	(P-12843)
14,10	n	(P-14513)	120,92	f	(P-25; A-7361)
14,11	n	(P-14513)	121,18	am	(P-13970; 99; A-4180)
14,12	n	(P-14513)	121,19	am	(P-13970; 99; A-4180)
14,13	n	(P-14513)	121,20	am	(P-13970; 99; A-4180)
14,14	n	(P-14513)	121,21	am	(P-13970; 99; A-4180)
14,15	n	(P-14513)	121,22	am	(P-13970; 99; A-4180)
14,16	n	(P-14513)	121,23	am	(P-13970; 99; A-4180)
14,17	n	(P-14513)	121,24	am	(P-13970; 99; A-4180)
14,18	n	(P-14513)	121,25	am	(P-13970; 99; A-4180)
14,19	n	(P-14513)	121,26	am	(P-13970; 99; A-4180)
14,20	n	(P-14513)	121,27	am	(P-13970; 99; A-4180)
14,21	n	(P-14513)	121,28	am	(P-13970; 99; A-4180)
14,22	n	(P-14513)	121,29	am	(P-13970; 99; A-4180)
14,23	n	(P-14513)	121,30	am	(P-13970; 99; A-4180)
14,24	n	(P-14513)	121,31	am	(P-13970; 99; A-4180)
14,25	n	(P-14513)	121,32	am	(P-13970; 99; A-4180)
14,26	n	(P-14513)	121,33	am	(P-13970; 99; A-4180)
14,27	n	(P-14513)	121,34	am	(P-13970; 99; A-4180)
14,28	n	(P-14513)	121,35	am	(P-13970; 99; A-4180)
14,29	n	(P-14513)	121,36	am	(P-13970; 99; A-4180)
14,30	n	(P-14513)	121,37	am	(P-13970; 99; A-4180)
14,31	n	(P-14513)	121,38	am	(P-13970; 99; A-4180)
14,32	n	(P-14513)	121,39	am	(P-13970; 99; A-4180)
14,33	n	(P-14513)	121,40	am	(P-13970; 99; A-4180)
14,34	n	(P-14513)	121,41	am	(P-13970; 99; A-4180)
14,35	n	(P-14513)	121,42	am	(P-13970; 99; A-4180)
14,36	n	(P-14513)	121,43	am	(P-13970; 99; A-4180)
14,37	n	(P-14513)	121,44	am	(P-13970; 99; A-4180)
14,38	n	(P-14513)	121,45	am	(P-13970; 99; A-4180)
14,39	n	(P-14513)	121,46	am	(P-13970; 99; A-4180)
14,40	n	(P-14513)	121,47	am	(P-13970; 99; A-4180)
14,41	n	(P-14513)	121,48	am	(P-13970; 99; A-4180)
14,42	n	(P-14513)	121,49	am	(P-13970; 99; A-4180)
14,43	n	(P-14513)	121,50	am	(P-13970; 99; A-4180)
14,44	n	(P-14513)	121,51	am	(P-13970; 99; A-4180)
14,45	n	(P-14513)	121,52	am	(P-13970; 99; A-4180)
14,46	n	(P-14513)	121,53	am	(P-13970; 99; A-4180)
14,47	n	(P-14513)	121,54	am	(P-13970; 99; A-4180)
14,48	n	(P-14513)	121,55	am	(P-13970; 99; A-4180)
14,49	n	(P-14513)	121,56	am	(P-13970; 99; A-4180)
14,50	n	(P-14513)	121,57	am	(P-13970; 99; A-4180)
14,51	n	(P-14513)	121,58	am	(P-13970; 99; A-4180)
14,52	n	(P-14513)	121,59	am	(P-13970; 99; A-4180)
14,53	n	(P-14513)	121,60	am	(P-13970; 99; A-4180)
14,54	n	(P-14513)	121,61	am	(P-13970; 99; A-4180)
14,55	n	(P-14513)	121,62	am	(P-13970; 99; A-4180)
14,56	n	(P-14513)	121,63	am	(P-13970; 99; A-4180)
14,57	n	(P-14513)	121,64	am	(P-13970; 99; A-4180)
14,58	n	(P-14513)	121,65	am	(P-13970; 99; A-4180)
14,59	n	(P-14513)	121,66	am	(P-13970; 99; A-4180)
14,60	n	(P-14513)	121,67	am	(P-13970; 99; A-4180)
14,61	n	(P-14513)	121,68	am	(P-13970; 99; A-4180)
14,62	n	(P-14513)	121,69	am	(P-13970; 99; A-4180)
14,63	n	(P-14513)	121,70	am	(P-13970; 99; A-4180)
14,64	n	(P-14513)	121,71	am	(P-13970; 99; A-4180)
14,65	n	(P-14513)	121,72	am	(P-13970; 99; A-4180)
14,66	n	(P-14513)	121,73	am	(P-13970; 99; A-4180)
14,67	n	(P-14513)	121,74	am	(P-13970; 99; A-4180)
14,68	n	(P-14513)	121,75	am	(P-13970; 99; A-4180)
14,69	n	(P-14513)	121,76	am	(P-13970; 99; A-4180)
14,70	n	(P-14513)	121,77	am	(P-13970; 99; A-4180)
14,71	n	(P-14513)	121,78	am	(P-13970; 99; A-4180)
14,72	n	(P-14513)	121,79	am	(P-13970; 99; A-4180)
14,73	n	(P-14513)	121,80	am	(P-13970; 99; A-4180)
14,74	n	(P-14513)	121,81	am	(P-13970; 99; A-4180)
14,75	n	(P-14513)	121,82	am	(P-13970; 99; A-4180)
14,76	n	(P-14513)	121,83	am	(P-13970; 99; A-4180)
14,77	n	(P-14513)	121,84	am	(P-13970; 99; A-4180)
14,78	n	(P-14513)	121,85	am	(P-13970; 99; A-4180)
14,79	n	(P-14513)	121,86	am	(P-13970; 99; A-4180)
14,80	n	(P-14513)	121,87	am	(P-13970; 99; A-4180)
14,81	n	(P-14513)	121,88	am	(P-13970; 99; A-4180)
14,82	n	(P-14513)	121,89	am	(P-13970; 99; A-4180)
14,83	n	(P-14513)	121,90	am	(P-13970; 99; A-4180)
14,84	n	(P-14513)	121,91	am	(P-13970; 99; A-4180)
14,85	n	(P-14513)	121,92	am	(P-13970; 99; A-4180)
14,86	n	(P-14513)	121,93	am	(P-13970; 99; A-4180)
14,87	n	(P-14513)	121,94	am	(P-13970; 99; A-4180)
14,88	n	(P-14513)	121,95	am	(P-13970; 99; A-4180)
14,89	n	(P-14513)	121,96	am	(P-13970; 99; A-4180)
14,90	n	(P-14513)	121,97	am	(P-13970; 99; A-4180)
14,91	n	(P-14513)	121,98	am	(P-13970; 99; A-4180)
14,92	n	(P-14513)	121,99	am	(P-13970; 99; A-4180)
14,93	n	(P-14513)	122,00	am	(P-13970; 99; A-4180)
14,94	n	(P-14513)	122,01	am	(P-13970; 99; A-4180)
14,95	n	(P-14513)	122,02	am	(P-13970; 99; A-4180)
14,96	n	(P-14513)	122,03	am	(P-13970; 99; A-4180)
14,97	n	(P-14513)	122,04	am	(P-13970; 99; A-4180)
14,98	n	(P-14513)	122,05	am	(P-13970; 99; A-4180)
14,99	n	(P-14513)	122,06	am	(P-13970; 99; A-4180)
15,00	n	(P-14513)	122,07	am	(P-13970; 99; A-4180)

## TITLE 89 (cont'd)

121.58	am	(P-14126)	121,58	am	(P-13869; A-4180)
121.60	am	(P-14126)	121,60	am	(P-13869; A-4180)
121.61	am	(P-14126)	121,61	am	(P-14180)
121.63	am	(P-14126)	121,63	am	(P-14180; A-4180)
121.64	am	(P-14126)	121,64	am	(P-14180)
121.71	am	(P-10209; A-4180)	121,71	am	(P-10209; A-4180)
121.90	am	(P-3726; A-10198; E-3871)	121,90	am	(P-3726; A-10198; E-3871)
121.91	r	(P-3726; A-10198; E-3871)	121,91	r	(P-3726; A-10198; E-3871)
121.92	am	(P-99; A-4180)	121,92	am	(P-99; A-4180)
121.184	am	(P-5607; A-11822)	121,184	am	(P-5607; A-11822)
125.100	am	(P-5607; A-11822)	125,100	am	(P-5607; A-11822)
125.110	am	(P-5607; A-11822)	125,110	am	(P-5607; A-11822)
125.200	am	(P-5607; A-11822)	125,200	am	(P-5607; A-11822)
125.210	am	(P-5607; A-11822)	125,210	am	(P-5607; A-11822)
125.220	am	(P-5607; A-11822)	125,220	am	(P-5607; A-11822)
125.230	am	(P-5607; A-11822)	125,230	am	(P-5607; A-11822)
125.240	am	(P-5607; A-11822)	125,240	am	(P-5607; A-11822)
125.340	am	(P-5607; A-11822)	125,340	am	(P-5607; A-11822)
125.420	am	(P-5607; A-11822)	125,420	am	(P-5607; A-11822)
125.440	n	(P-5607; A-11822)	125,440	n	(P-5607; A-11822)
130.101	am	(P-11245)	130,101	am	(P-11245)
130.300	am	(P-3993; A-13669)	130,300	am	(P-3993; A-13669)
130.301	r	(P-3993; A-13669)	130,301	r	(P-3993; A-13669)
130.302	r	(P-3993; A-13669)	130,302	r	(P-3993; A-13669)
130.310	r	(P-3993; A-13669)	130,310	r	(P-3993; A-13669)
130.312	r	(P-3993; A-13669)	130,312	r	(P-3993; A-13669)
130.313	r	(P-3993; A-13669)	130,313	r	(P-3993; A-13669)
130.314	r	(P-3993; A-13669)	130,314	r	(P-3993; A-13669)
130.315	r	(P-3993; A-13669)	130,315	r	(P-3993; A-13669)
130.320	r	(P-3993; A-13669)	130,320	r	(P-3993; A-13669)
130.321	r	(P-3993; A-13669)	130,321	r	(P-3993; A-13669)
130.322	n	(P-3993; A-13669)	130,322	n	(P-3993; A-13669)
130.551	am	(P-4071)	130,551	am	(P-4071)
140.10	am	(P-8800)	140,10	am	(P-8800)
140.11	am	(P-8800)	140,11	am	(P-8800)
140.12	am	(P-8800)	140,12	am	(P-8800)
140.21	am	(P-14593)	140,21	am	(P-14593)
140.301	am	(P-10277)	140,301	am	(P-10277)
140.445	am	(P-10588; E-10436)	140,445	am	(P-10588; E-10436)
140.474	am	(P-9739; A-661)	140,474	am	(P-9739; A-661)
140.481	am	(P-9739; A-661)	140,481	am	(P-9739; A-661)
140.494	n	(P-11539)	140,494	n	(P-11539)
140.497	am	(P-9739; A-661)	140,497	am	(P-9739; A-661)





TITLE 89 (cont'd)		TITLE 92 (cont'd)		TITLE 92 (cont'd)	
617.55	am (P-10780/99-A-2673)	617.55	am (P-10780/99-A-2673)	10.40	r (P-14649)
617.80	am (P-10780/99-A-2673)	617.80	am (P-10780/99-A-2673)	10.50	r (P-14649)
617.90	am (P-10780/99-A-2673)	617.90	am (P-10780/99-A-2673)	10.60	r (P-14649)
617.95	am (P-11249)	617.95	am (P-11249)	10.70	r (P-14649)
618.00	am (P-1763)	618.00	am (P-1763)	10.80	r (P-14649)
618.05	am (P-1763)	618.05	am (P-1763)	10.90	r (P-14649)
618.10	am (P-1763)	618.10	am (P-1763)	11.00	r (P-14649)
618.15	am (P-1763)	618.15	am (P-1763)	11.10	r (P-14649)
618.20	am (P-1763)	618.20	am (P-1763)	11.20	r (P-14649)
618.25	am (P-1763)	618.25	am (P-1763)	11.30	r (P-14649)
618.30	am (P-1763)	618.30	am (P-1763)	11.40	r (P-14649)
618.35	am (P-1763)	618.35	am (P-1763)	11.50	r (P-14649)
618.40	am (P-1763)	618.40	am (P-1763)	11.60	r (P-14649)
618.45	am (P-1763)	618.45	am (P-1763)	11.70	r (P-14649)
618.50	am (P-1763)	618.50	am (P-1763)	11.80	r (P-14649)
618.55	am (P-1763)	618.55	am (P-1763)	11.90	r (P-14649)
618.60	am (P-1763)	618.60	am (P-1763)	12.00	r (P-14649)
618.65	am (P-1763)	618.65	am (P-1763)	12.10	r (P-14649)
618.70	am (P-1763)	618.70	am (P-1763)	12.20	r (P-14649)
618.75	am (P-1763)	618.75	am (P-1763)	12.30	r (P-14649)
618.80	am (P-1763)	618.80	am (P-1763)	12.40	r (P-14649)
618.85	am (P-1763)	618.85	am (P-1763)	12.50	r (P-14649)
618.90	am (P-1763)	618.90	am (P-1763)	12.60	r (P-14649)
618.95	am (P-1763)	618.95	am (P-1763)	12.70	r (P-14649)
619.00	am (P-1763)	619.00	am (P-1763)	12.80	r (P-14649)
619.05	am (P-1763)	619.05	am (P-1763)	12.90	r (P-14649)
619.10	am (P-1763)	619.10	am (P-1763)	13.00	r (P-14649)
619.15	am (P-1763)	619.15	am (P-1763)	13.10	r (P-14649)
619.20	am (P-1763)	619.20	am (P-1763)	13.20	r (P-14649)
619.25	am (P-1763)	619.25	am (P-1763)	13.30	r (P-14649)
619.30	am (P-1763)	619.30	am (P-1763)	13.40	r (P-14649)
619.35	am (P-1763)	619.35	am (P-1763)	13.50	r (P-14649)
619.40	am (P-1763)	619.40	am (P-1763)	13.60	r (P-14649)
619.45	am (P-1763)	619.45	am (P-1763)	13.70	r (P-14649)
619.50	am (P-1763)	619.50	am (P-1763)	13.80	r (P-14649)
619.55	am (P-1763)	619.55	am (P-1763)	13.90	r (P-14649)
619.60	am (P-1763)	619.60	am (P-1763)	14.00	r (P-14649)
619.65	am (P-1763)	619.65	am (P-1763)	14.10	r (P-14649)
619.70	am (P-1763)	619.70	am (P-1763)	14.20	r (P-14649)
619.75	am (P-1763)	619.75	am (P-1763)	14.30	r (P-14649)
619.80	am (P-1763)	619.80	am (P-1763)	14.40	r (P-14649)
619.85	am (P-1763)	619.85	am (P-1763)	14.50	r (P-14649)
619.90	am (P-1763)	619.90	am (P-1763)	14.60	r (P-14649)
619.95	am (P-1763)	619.95	am (P-1763)	14.70	r (P-14649)
620.00	am (P-1763)	620.00	am (P-1763)	14.80	r (P-14649)
620.05	am (P-1763)	620.05	am (P-1763)	14.90	r (P-14649)
620.10	am (P-1763)	620.10	am (P-1763)	15.00	r (P-14649)
620.15	am (P-1763)	620.15	am (P-1763)	15.10	r (P-14649)
620.20	am (P-1763)	620.20	am (P-1763)	15.20	r (P-14649)
620.25	am (P-1763)	620.25	am (P-1763)	15.30	r (P-14649)
620.30	am (P-1763)	620.30	am (P-1763)	15.40	r (P-14649)
620.35	am (P-1763)	620.35	am (P-1763)	15.50	r (P-14649)
620.40	am (P-1763)	620.40	am (P-1763)	15.60	r (P-14649)
620.45	am (P-1763)	620.45	am (P-1763)	15.70	r (P-14649)
620.50	am (P-1763)	620.50	am (P-1763)	15.80	r (P-14649)
620.55	am (P-1763)	620.55	am (P-1763)	15.90	r (P-14649)
620.60	am (P-1763)	620.60	am (P-1763)	16.00	r (P-14649)
620.65	am (P-1763)	620.65	am (P-1763)	16.10	r (P-14649)
620.70	am (P-1763)	620.70	am (P-1763)	16.20	r (P-14649)
620.75	am (P-1763)	620.75	am (P-1763)	16.30	r (P-14649)
620.80	am (P-1763)	620.80	am (P-1763)	16.40	r (P-14649)
620.85	am (P-1763)	620.85	am (P-1763)	16.50	r (P-14649)
620.90	am (P-1763)	620.90	am (P-1763)	16.60	r (P-14649)
620.95	am (P-1763)	620.95	am (P-1763)	16.70	r (P-14649)
621.00	am (P-1763)	621.00	am (P-1763)	16.80	r (P-14649)
621.05	am (P-1763)	621.05	am (P-1763)	16.90	r (P-14649)
621.10	am (P-1763)	621.10	am (P-1763)	17.00	r (P-14649)
621.15	am (P-1763)	621.15	am (P-1763)	17.10	r (P-14649)
621.20	am (P-1763)	621.20	am (P-1763)	17.20	r (P-14649)
621.25	am (P-1763)	621.25	am (P-1763)	17.30	r (P-14649)
621.30	am (P-1763)	621.30	am (P-1763)	17.40	r (P-14649)
621.35	am (P-1763)	621.35	am (P-1763)	17.50	r (P-14649)
621.40	am (P-1763)	621.40	am (P-1763)	17.60	r (P-14649)
621.45	am (P-1763)	621.45	am (P-1763)	17.70	r (P-14649)
621.50	am (P-1763)	621.50	am (P-1763)	17.80	r (P-14649)
621.55	am (P-1763)	621.55	am (P-1763)	17.90	r (P-14649)
621.60	am (P-1763)	621.60	am (P-1763)	18.00	r (P-14649)
621.65	am (P-1763)	621.65	am (P-1763)	18.10	r (P-14649)
621.70	am (P-1763)	621.70	am (P-1763)	18.20	r (P-14649)
621.75	am (P-1763)	621.75	am (P-1763)	18.30	r (P-14649)
621.80	am (P-1763)	621.80	am (P-1763)	18.40	r (P-14649)
621.85	am (P-1763)	621.85	am (P-1763)	18.50	r (P-14649)
621.90	am (P-1763)	621.90	am (P-1763)	18.60	r (P-14649)
621.95	am (P-1763)	621.95	am (P-1763)	18.70	r (P-14649)
622.00	am (P-1763)	622.00	am (P-1763)	18.80	r (P-14649)
622.05	am (P-1763)	622.05	am (P-1763)	18.90	r (P-14649)
622.10	am (P-1763)	622.10	am (P-1763)	19.00	r (P-14649)
622.15	am (P-1763)	622.15	am (P-1763)	19.10	r (P-14649)
622.20	am (P-1763)	622.20	am (P-1763)	19.20	r (P-14649)
622.25	am (P-1763)	622.25	am (P-1763)	19.30	r (P-14649)
622.30	am (P-1763)	622.30	am (P-1763)	19.40	r (P-14649)
622.35	am (P-1763)	622.35	am (P-1763)	19.50	r (P-14649)
622.40	am (P-1763)	622.40	am (P-1763)	19.60	r (P-14649)
622.45	am (P-1763)	622.45	am (P-1763)	19.70	r (P-14649)
622.50	am (P-1763)	622.50	am (P-1763)	19.80	r (P-14649)
622.55	am (P-1763)	622.55	am (P-1763)	19.90	r (P-14649)
622.60	am (P-1763)	622.60	am (P-1763)	20.00	r (P-14649)
622.65	am (P-1763)	622.65	am (P-1763)	20.10	r (P-14649)
622.70	am (P-1763)	622.70	am (P-1763)	20.20	r (P-14649)
622.75	am (P-1763)	622.75	am (P-1763)	20.30	r (P-14649)
622.80	am (P-1763)	622.80	am (P-1763)	20.40	r (P-14649)
622.85	am (P-1763)	622.85	am (P-1763)	20.50	r (P-14649)
622.90	am (P-1763)	622.90	am (P-1763)	20.60	r (P-14649)
622.95	am (P-1763)	622.95	am (P-1763)	20.70	r (P-14649)
623.00	am (P-1763)	623.00	am (P-1763)	20.80	r (P-14649)
623.05	am (P-1763)	623.05	am (P-1763)	20.90	r (P-14649)
623.10	am (P-1763)	623.10	am (P-1763)	21.00	r (P-14649)
623.15	am (P-1763)	623.15	am (P-1763)	21.10	r (P-14649)
623.20	am (P-1763)	623.20	am (P-1763)	21.20	r (P-14649)
623.25	am (P-1763)	623.25	am (P-1763)	21.30	r (P-14649)
623.30	am (P-1763)	623.30	am (P-1763)	21.40	r (P-14649)
623.35	am (P-1763)	623.35	am (P-1763)	21.50	r (P-14649)
623.40	am (P-1763)	623.40	am (P-1763)	21.60	r (P-14649)
623.45	am (P-1763)	623.45	am (P-1763)	21.70	r (P-14649)
623.50	am (P-1763)	623.50	am (P-1763)	21.80	r (P-14649)
623.55	am (P-1763)	623.55	am (P-1763)	21.90	r (P-14649)
623.60	am (P-1763)	623.60	am (P-1763)	22.00	r (P-14649)
623.65	am (P-1763)	623.65	am (P-1763)	22.10	r (P-14649)
623.70	am (P-1763)	623.70	am (P-1763)	22.20	r (P-14649)
623.75	am (P-1763)	623.75	am (P-1763)	22.30	r (P-14649)
623.80	am (P-1763)	623.80	am (P-1763)	22.40	r (P-14649)
623.85	am (P-1763)	623.85	am (P-1763)	22.50	r (P-14649)
623.90	am (P-1763)	623.90	am (P-1763)	22.60	r (P-14649)
623.95	am (P-1763)	623.95	am (P-1763)	22.70	r (P-14649)
624.00	am (P-1763)	624.00	am (P-1763)	22.80	r (P-14649)
624.05	am (P-1763)	624.05	am (P-1763)	22.90	r (P-14649)
624.10	am (P-1763)	624.10	am (P-1763)	23.00	r (P-14649)
624.15	am (P-1763)	624.15	am (P-1763)	23.10	r (P-14649)
624.20	am (P-1763)	624.20	am (P-1763)	23.20	r (P-14649)
624.25	am (P-1763)	624.25	am (P-1763)	23.30	r (P-14649)
624.30	am (P-1763)	624.30	am (P-1763)	23.40	r (P-14649)
624.35	am (P-1763)	624.35	am (P-1763)	23.50	r (P-14649)
624.40	am (P-1763)	624.40	am (P-1763)	23.60	r (P-14649)
624.45	am (P-1763)	624.45	am (P-1763)	23.70	r (P-14649)
624.50	am (P-1763)	624.50	am (P-1763)	23.80	r (P-14649)
624.55	am (P-1763)	624.55	am (P-1763)	23.90	r (P-14649)
624.60	am (P-1763)	624.60	am (P-1763)	24.00	r (P-14649)
624.65	am (P-1763)	624.65	am (P-1763)	24.10	r (P-14649)
624.70	am (P-1763)	624.70	am (P-1763)	24.20	r (P-14649)
624.75	am (P-1763)	624.75	am (P-1763)	24.30	r (P-14649)
624.80	am (P-1763)	624.80	am (P-1763)	24.40	r (P-14649)
624.85	am (P-1763)	624.85	am (P-1763)	24.50	r (P-14649)
624.90	am (P-1763)	624.90	am (P-1763)	24.60	r (P-14649)
624.95	am (P-1763)	624.95	am (P-1763)	24.70	r (P-14649)
625.00	am (P-1763)	625.00	am (P-1763)	24.80	r (P-14649)
625.05	am (P-1763)	625.05	am (P-1763)	24.90	r (P-14649)
625.10	am (P-1763)	625.10	am (P-1763)	25.00	r (P-14649)
625.15	am (P-1763)	625.15	am (P-1763)	25.10	r (P-14649)
625.20	am (P-1763)	625.20	am (P-1763)	25.20	r (P-14649)
625.25	am (P-1763)	625.25	am (P-1763)	25.30	r (P-14649)
625.30	am (P-1763)	625.30	am (P-1763)	25.40	r (P-14649)
625.35	am (P-1763)	625.35	am (P-1763)	25.50	r (P-14649)
625.40	am (P-1763)	625.40	am (P-1763)	25.60	r (P-14649)
625.45	am (P-1763)	625.45	am (P-1763)	25.70	r (P-14649)
625.50	am (P-1763)	625.50	am (P-1763)	25.80	r (P-14649)
625.55	am (P-1763)	625.55	am (P-1763)	25.90	r (P-14649)
625.60	am (P-1763)	625.60	am (P-1763)	26.00	r (P-14649)
625.65	am (P-1763)	625.65	am (P-1763)	26.10	r (P-14649)
625.70	am (P-1763)	625.70	am (P-1763)	26.20	r (P-14649)
625.75	am (P-1763)	625.75	am (P-1763)	26.30	r (P-14649)
625.80	am (P-1763)	625.80	am (P-1763)	26.40	r (P-14649)
625.85	am (P-1763)	625.85	am (P-1763)	26.50	r (P-14649)
625.90	am (P-1763)	625.90	am (P-1763)	26.60	r (P-14649)
625.95	am (P-1763)	625.95	am (P-176		

TITLE 92 (cont'd)		TITLE 95 (cont'd)	
740.104 f	(P-12589/99-A-1978)	110.220 f	(P-7646)
740.105 f	(P-12589/99-A-1978)	110.230 f	(P-7646)
740.106 f	(P-12589/99-A-1978)	110.240 f	(P-7646)
740.200 f	(P-12589/99-A-1978)	110.250 f	(P-7646)
740.202 f	(P-12589/99-A-1978)	110.260 f	(P-7646)
740.203 f	(P-12589/99-A-1978)	110.270 f	(P-7646)
740.301 f	(P-12589/99-A-1978)	110.280 f	(P-7646)
740.302 f	(P-12589/99-A-1978)	110.290 f	(P-7646)
740.303 f	(P-12589/99-A-1978)	110.300 f	(P-7646)
740.304 f	(P-12589/99-A-1978)	110.310 f	(P-7646)
740.401 f	(P-12589/99-A-1978)	110.320 f	(P-7646)
740.402 f	(P-12589/99-A-1978)	110.330 f	(P-7646)
740.403 f	(P-12589/99-A-1978)	110.340 f	(P-7646)
740.404 f	(P-12589/99-A-1978)	113.10 f	(P-10144; W-11680)
740.501 f	(P-12589/99-A-1978)	113.20 f	(P-10144; W-11680)
740.502 f	(P-12589/99-A-1978)	113.30 f	(P-10144; W-11680)
740.503 f	(P-12589/99-A-1978)	113.40 f	(P-10144; W-11680)
740.504 f	(P-12589/99-A-1978)	113.50 f	(P-10144; W-11680)
740.505 f	(P-12589/99-A-1978)	117.10 f	(P-7950)
740.506 f	(P-12589/99-A-1978)	117.20 f	(P-7950)
740.507 f	(P-12589/99-A-1978)	117.30 f	(P-7950)
740.508 f	(P-12589/99-A-1978)	117.40 f	(P-7950)
740.509 f	(P-12589/99-A-1978)	117.50 f	(P-7950)
740.510 f	(P-12589/99-A-1978)	118.60 f	(P-7187)
1000.70 am	(P-1447-A-6950)(E-1681)	119.00 f	(P-7187)
1001.00 am	(P-10061)	119.20 f	(P-7187)
1001.220 am	(P-10061)	119.30 f	(P-7187)
1001.240 am	(P-10061)	122.10 f	(P-6555)
1001.260 am	(P-10061)	122.20 f	(P-6555)
1001.300 am	(P-10061)	122.30 f	(P-6555)
1001.360 am	(P-10061)	122.40 f	(P-6555)
1001.360 am	(P-10061)		
1001.410 am	(P-10061)		
1001.420 am	(P-10061)		
1001.430 am	(P-10061)		
1001.440 am	(P-10061)		
1001.450 am	(P-10061)		
1001.470 am	(P-10061)		
1001.610 am	(P-10061)		
1001.670 am	(P-10061)		
1001.680 am	(P-1447-A-6955)(E-1685)		
1030.60 am	(P-1441)		
1030.65 am	(P-1441)		
1030.81 am	(P-1441)		
1030.84 am	(P-12854)(E-13044)		
1030.97 am	(P-11504/99-A-1269)		
1030.98 am	(P-11504/99-A-1269)		
1030.130 am	(P-1441)		
1035.10 am	(P-11515/99-A-1269)		
1035.20 am	(P-3885)(A-12092)		
1040.29 am	(P-11478/99-A-1655)		
1040.33 am	(P-11478/99-A-1655)		

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